



PARK DISTRICT OF HIGHLAND PARK

PROPOSED 2012-13 BUDGET

BOARD OF COMMISSIONERS

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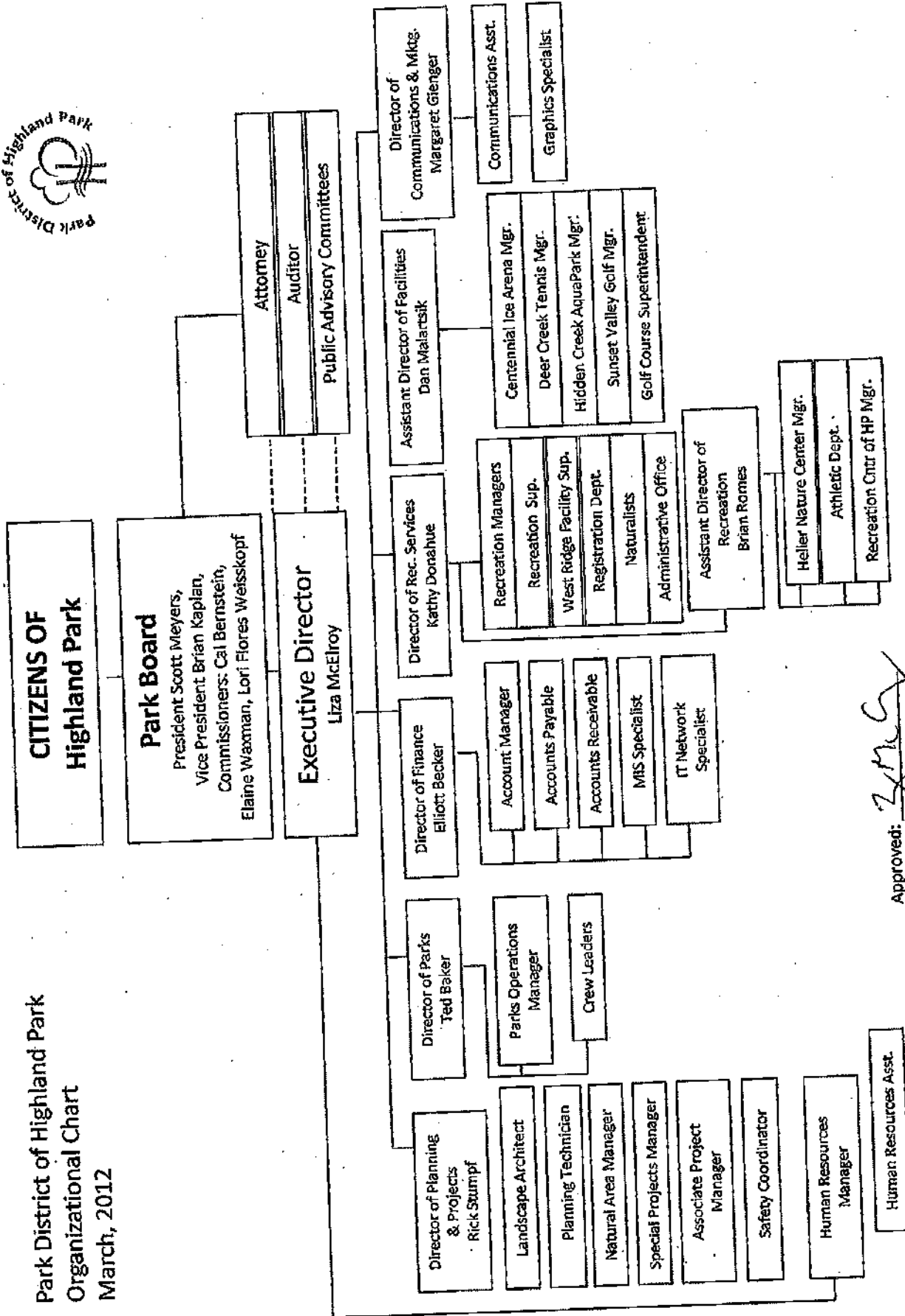
Liza McElroy, Executive Director

Elliott F Becker, Treasurer

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Park District of Highland Park
Organizational Chart
March, 2012



Approved: *[Signature]*
Executive Director
Date: 3/20/12



BOARD MEMORANDUM

April 2, 2012

To: Board of Commissioners
From: Elliott Becker, Director of Finance
C: Liza McElroy, Executive Director
Re: 2013 Budget Park District of Highland Park: Executive Summary

Staff is pleased to present the proposed fiscal 2013 Park District of Highland Park Budget for the Park Board's consideration. This budget represents the fiscal priorities for fiscal 2013 operations, while continuing to meet the Park District's mission "To enrich community life through healthy leisure pursuits and an appreciation of the natural world."

The proposed budget complies with the provisions of the Park District Code, as well as the Budget Philosophy and Guidelines of the Board-approved, Fiscal Operations and Business Policies.

The Process

The process for preparing the proposed budget is dramatically different than in the past. The process began in the fall of 2011. However, a change in finance staff halted preparation until early in 2012. Staff is to be commended for their hard work in adapting to this change to present what it believes is a fair budget that is fiscally responsible.

More significantly, on February 23 of this year, the Board of Commissioners developed a new Fund Balance Policy in compliance with GASB 54. Practically speaking, this policy encourages units of government to group funds previously treated as Special Revenue Funds. The District has taken this opportunity to change its fund structure. The new structure takes those funds that are administrative in nature, such as the IMRF, Police, Audit, and Public Liability Funds and combine them into one fund- the Corporate

Fund. Similarly, the Recreation Fund will take on the operations of the Heller Nature Center, Sunset Valley Golf Course, and Deer Creek. The attached budget is the first such document with this new structure. As a result of the consolidation of funds, this budget will be more difficult to assess when making comparisons to prior years.

Staff is in the process of evaluating many accounting practices used in prior years. Most significantly, allocations of wages and their related expenditures (health insurance, unemployment, etc.) are being revisited to more accurately reflect activity within a particular operation or division. Likewise, certain expenditure allocations have been eliminated so that those expenditures now reflect the actual cost to the operation. Staff will continue to "fine tune" the allocations and future changes are likely.

This budget also introduces a different philosophy when it comes to managing unemployment compensation for seasonal employees. While unemployment compensation is a cost of doing business, past practice has been to allow staff – primarily at Sunset Valley- to collect unemployment at the end of each season and then get rehired the following spring. Moving forward, staff will be given the opportunity to work all year in a limited capacity. In that way, the District will receive value for the expended resources. Although the implementation of this practice will increase wages, staff believes this direction is a more sensible business practice, as it will reduce the amount of unemployment compensation paid to these individuals.

At the end of fiscal 2011, the District carried fund balances of \$6.5 and \$11.5 million respectively in the General and Recreation Funds. These balances are the result of strong performance over many years and are far in excess of the levels established by the aforementioned fund balance policy. As a result, and in order to ensure the District continues to meet the expectations of its constituents, fund balances in excess of those outlined in the Fund Balance Policy will be transferred to the Capital Projects Fund prior to the completion of the 2012 audit. This balance, in conjunction with the anticipated long term capital plan, will ensure that resources exist to continue to meet the Community's needs. Staff has recommended, and the Board is in support of, making annual transfers of all surpluses that lead to fund balances in excess of the fund balance policy. The 2013 budget includes a transfer to capital projects of \$1.5 million from the Recreation Fund whose anticipated surplus prior to the transfer is in excess of \$1.9 million.

The budget process is a collaborative effort. Each division is responsible for preparing their own budget and then presenting it to the Executive and Finance Directors. Division managers defend their budget, and if necessary, changes are made and entered by Finance Division staff. The collaborative nature allows each division to have a "stake" in the results of their operations.

When the entire budget has been entered, it is reviewed at a global level to determine priorities for the year and how to best allocate District resources. Upon completion, the final document is prepared in compliance with Illinois State Law regarding Park Districts and in a format that is consistent with the professional standards developed by the

Governmental Finance Officers Association (GFOA). Staff will submit this budget for consideration to receive the Distinguished Budget Award granted by the GFOA.

The Philosophy

Staff has built the 2013 budget based on the assumption that economic conditions will continue to be depressed with elevated unemployment levels and less disposable income. Although District staff continues to investigate new opportunities to increase community involvement, minimal examples for new programs that haven't been offered previously will be included in this budget. Doing otherwise strays from recommended budgeting practices. Likewise, the 2013 proposed budget reflects minimal growth in all revenue generating areas as fees remain flat from the prior year. From an expenditure standpoint, this budget is prepared based on the worst case scenario. Staff is confident that the goals presented are challenging but within the reach of the District.

Capital also represents a large portion of this year's budget particularly at Rosewood, where \$1.5 million will be spent in fiscal 2013. This is the first portion of a \$9 million project for which substantial funding will be received by the Army Corps of Engineers. The Capital Plan for 2013, which will, for the first time, be included in the proposed budget, will consume much of the presentation to be given on April 2.

Budgetary Goals

In February, 2012, the District, working with the firm of Heller and Heller, presented a strategic plan for the five years ending March 31, 2016. As part of the plan, the District developed Objective Statements that support four strategic themes;

- Be Extraordinary
- Operational Excellence
- Responsive, Ethical, Financial Stewardship
- Think Differently

As part of the budget process, staff has submitted budget-related goals that are consistent with these themes.

Be Extraordinary

- Contract with a land planner to develop a Master Plan for the District.
- Standardize staff appearance through increased investment in uniforms of Park District staff at all facilities.
- Expand the Communications Department to maximize the benefits of social media, electronic communication, and daily website maintenance.

- Complete design and engineering on Advance Rosewood Development as community direction and City review processes dictate. \$149,000.
- Allocate \$30,000 to baseball/softball field renovations encompassing leveling, crowning, infield mix improvement, and turf maintenance/replacement.
- Expend \$128,000 (\$4 per Highland Park Resident) in special event programming to provide programming for residents who may not be able to participate in traditional programming.
- Increase material and supply expenditures by 10% in youth program and camp budgets to improve curriculum and overall customer experience.
- Allocate \$5,000 in capital expense per preschool room in West Ridge for improvements in storage, flooring, and materials in order to update activity environment.
- Create nature play area, install observation beehive and develop interpretive trail guide at the Heller Nature Center to expand self-guided opportunities for visitors at a cost of \$3,200.
- Enhance multipurpose room usage at Heller by installing a sound system at a cost of \$2,500.
- Convert a section of the Red Trail at Heller from woodchips to stone to increase durability and provide for handicapped accessibility at a cost of \$3,500.

Operational Excellence

- Change and expand the purchase card program to include more staff, increase rebate levels, and streamline finance operations.
- Improve technology infrastructure based on recommendations from the Technology Assessment.
- Enhance the District's risk management efforts through the addition of a full-time safety coordinator.
- Reduce recycling costs by 10%.
- Restructure parks department to enhance facility maintenance at West Ridge, Deer Creek, Hidden Creek, and Centennial.

- Reduce materials and supplies by \$8,000 through regulating supply usage and purchasing at Hidden Creek AquaPark.
- Reduce by 5%, staffing expense at Deer Creek Courts by adjusting for low enrollment programs.
- Control maintenance expenses at the Sunset Valley Maintenance Facility by actuating a labor optimization plan and a fuel conservation program.
- Allocate \$3,000 in resources to improve customer program survey distribution and application of measuring tools to apply results, and market programs for increased participation.
- Decrease salary costs by 10% at West Ridge by reducing desk attendant and custodial hours.
- Improve the Recreation Department marketing strategies to increase awareness and participation that would generate additional Recreation Department revenues by \$25,000.
- Make greater use of Full-Time staff in Outdoor Adventure Camp to ensure quality and reduce labor cost by \$4,761.
- Increase honey production and thus revenues by \$2,877.

Responsive, Ethical, Financial Stewardship

- Develop a comprehensive set of business and financial policies.
- As part of the long-range plan, formalize a Capital Replacement and Improvement Plan that will assure the District has adequate resources to continue to provide quality facilities and park services.
- Make transfers of excess surpluses beyond the Fund Balance Policy levels in the Corporate and Recreation Funds. The excess will be transferred to the Capital Projects Fund.
- Improve return on investment of investible resources through the expansion of eligible financial institutions.
- Analyze the ADA transition plan and prioritize those items to include in the 2013 Capital Plan at a cost of \$250,000.
- Initiate Planning for and Completion of Smart Energy Design Assistance Corp (SEDAC) energy conservation recommendations at a cost of \$12,380.

- Update Fixed Asset Records at a cost of \$15,000.
- Increase ice rental revenue by \$126,000 by adjusting the rental rate fee structure for the different user groups
- Decrease salary expense line item at Centennial by reducing staff in programs with low enrollment.
- Through the restructuring of lifeguards, reduce staffing expenses at Hidden Creek AquaPark.
- Reduce staffing expenses at Hidden Creek AquaPark through restructuring of lifeguard schedules.
- Generate \$985,232 in athletic program revenues.
- Achieve \$1,035,525 in camp program revenues in Fiscal 2013.

Think Differently

- Increase youth programming revenue by 2% by implementing the quick start program at the Deer Creek Courts.
- Exceed the daily fee revenue target by using third party marketing software to sell tee times to a new market of golfers.
- Generate additional rental revenue at the West Ridge Center by promoting the newly renovated gym and multi-purpose room.
- Expend \$5,000 for training sessions and brainstorming meetings, both internal and external, in order to develop new and innovative programs and events to increase participation.
- Develop the Park District of Highland Park University (PDPHU) internal staff resource center to focus on development of key skill sets such as leadership, training, personnel, and other Human Resource related activity.

2013 Proposed Budget Summary

From an overall revenue and expenditure standpoint, it will be difficult to compare the proposed 2013 budget to prior years because, with this budget, the concept of transfers, excluding Recreation Fund transfers of surpluses and Capital paid for out of Special Recreation, will be eliminated. For example, in the 2011 Comprehensive Annual Financial Report (CAFR), over \$3.4 million was transferred between funds thus overstating the actual revenues and expenditures districtwide.

From an operating standpoint –exclusive of debt, capital, and transfers- the District proposes an operating surplus of \$475,745. In the past several years, the surplus has been approximately \$1.1 million. The difference is the planned deficit in the Special Recreation Fund -\$496,817.

In the current year budget for all funds, total proposed revenues are \$21,456,734, which, exclusive of the transfer from Recreation to Capital Projects, is very consistent with the prior year's budget. Increases are anticipated in athletics and at Centennial which are offset somewhat by decreases in anticipated revenue in fitness operations and at Hidden Creek.

The decrease in fitness revenues is not unexpected because the impact of competition was not anticipated at the time the 2012 budget was prepared. The decrease at Hidden Creek reflects a figure that is more in line with actual revenues from 2011 and 2012.

Expenditures for the proposed 2013 budget are \$26,227,846 or \$4,193,248 more than the prior year's budget. However, \$1.5 million of that total pertains to the previously discussed transfer from the Recreation Fund. The remaining differences can be accounted for as a result of the following six factors:

1. An increase in the budget for the District's share of IMRF. In 2012, the District budgeted \$733,000. Actual expenditures for IMRF are more closely reflected by the proposed budget of \$925,000.
2. Unemployment compensation was budgeted at \$47,000 as compared to the actual costs of \$123,000. The proposed budget for 2013 totals \$117,000 and is based on information provided by the District's unemployment consultant.
3. Net increase of one full-time staff member will be added to the budget.
4. Health insurance coverage for staff working in excess of 1,560 hours.
5. The Special Recreation Fund has budgeted capital expenditures far in excess of revenues for that fund.
6. Expenditures at Rosewood will be substantial in fiscal 2013.

In 2013, staff will work to maintain fund balances equal to the targeted amounts, as stated in the Board-approved, Fund Balance Policy.

A copy of the Fund Balance Policy appears at the end of this document as Addendum A.

Property Tax Revenue

Although the Consumer Price Index allowed for the District to increase its levy by 1.5%, the District's healthy financial condition made that unnecessary. As a result, exclusive of the separate levy for the Special Recreation Fund (which is outside the tax cap), the proposed 2013 budget shows no increases to the tax levy.

The District can also levy for debt service through its debt service extension base but has chosen not to do so.

Finally, with respect to Special Recreation, the District has levied \$658,056 (against expenditures of \$1,154,873) which represents 2.6 cents of the maximum allowable of four (4) cents.

Human Resources

The Park District continues adjust to the changing services and maintaining its facilities to meet the expressed park and recreation needs of its communities. These issues continue to increase the complexity of services provided to both the Park District's external and internal guests. Managers critically evaluate staffing levels in order to consistently provide a high level of quality services and experiences, while simultaneously operating efficiently from a business standpoint.

Salaries and Benefits: Attracting and retaining employees is essential to the Park District's success in providing quality park and recreation services, preparing for the future, and operating efficiently and effectively. The proposed budget represents the commitment to providing fair and equitable compensation and benefits competitive with the marketplace. Full-time wage increases are budgeted at 3%. In 2012, IMRF contributions (13.76% of wages) are based on the proposed 3% salary wage increase and this budget proposes that the District will fund the entire amount in 2013. This budget also proposes a 3% increase for part-time staff that works the entire year.

The District also reassessed its staffing needs and as a result, the 2013 budget includes the following adjustments to full-time staff:

1. Safety Coordinator
2. Communications coordinator
3. Network Administrator
4. Decrease in administrative staff

Safety Coordinator: The 2012 proposed budget included this position to be a half-time position. Staff has determined that current risk management requirements leave this no longer adequate and it is in the District's best interest to make this a full-time position.

Communications Coordinator: In an effort to increase response time to the public and increase efficiencies in the production of brochures, website, social media, etc, the budget proposes increasing staff by one-half full time equivalent. Fully staffed, the Communications Division will be comprised of the Communications Director, Graphic Specialist, and Communications Coordinator.

Network Administrator: Based on a technology assessment performed late in fiscal 2012, staff is proposing increasing the technology division by making the network administrator a full-time position.

Administration: Staff has reassessed the work flow in the Administration Division and has determined that it is overstaffed. The proposed budget recommends that this staff be reduced by adjusting a secretarial position from full-time to part-time.

Additionally, the proposed budget includes the addition of six new staff members in the parks department. This staff will work 80% time and will include a high-level position to manage facilities.

Health Insurance: 2013 is the third year that PDRMA Health has been transitioning away from age/gender-based rates towards a "blended" solution. The District saw an increase of approximately 3% in health insurance costs for its full-time staff.

For the first time, the District is offering health insurance benefits -50% of the single premium- to staff that works at least 1,560 hours annually. Staff anticipates that, should every eligible employee accept this coverage that the total additional costs to the District to be well over \$100,000 annually.

Community Outreach and Events

Community Relations: The Park District will continue to expand its efforts to develop, strengthen, and foster relationships with local community groups, business leaders, elected officials, local governmental entities, and Park District residents. These ongoing efforts are done in order to increase support and interest in activities, and will continue to raise the District's profile in a positive light.

The Park District will continue to increase its exposure at the local and state levels as it seeks to achieve its mission. Efforts to communicate the message of the Park District will focus on the media and languages most often utilized by its constituents. Specifically, staff will work to focus communication efforts on program guides, the website, promotional items, and community events.

Events: Communitywide events are specifically identified events that are provided as a service to the community and residents at minimal or no charge. These events continue

to be reevaluated as programs are added or retired based on community interest. For 2013, staff will allocate \$4 per resident for expenses associated with communitywide events.

Debt Service

The 2013 budget proposes no additional debt issues on behalf of the District. As was indicated previously, the District chose not to utilize its borrowing authority as it relates to the Debt Service Extension Base for the second consecutive year. Currently, the District has two outstanding debt issues related to the creation of the Recreation Center of Highland Park. This debt, issued in fiscal 2005, is currently being reviewed by staff to look at potential refunding opportunities.

Economic Outlook

The economic outlook for fiscal 2013 will be similar to the prior three years as interest rates continue to hover under 1%, the housing market is depressed, and unemployment still well over 9% nationwide-5.7% locally. However, because the District continues to focus, first and foremost, on maintaining its facilities, it has often benefitted from this economy as large projects are more competitively bid. Staff will continue to budget projects conservatively and monitor trends carefully expending resources in a prudent manner to best serve the taxpayers.

In summary, from an operating standpoint, both revenues (\$19,731,028 vs. \$18,734,534) and expenditures (\$18,805,863 vs. \$17,453,489) are less than in fiscal 2012 resulting in an increase of \$355,780 in the District's operating surplus. It is only when transfers to the Capital Projects Fund and expenditures related to capital and debt are included that the deficit districtwide exceeds the prior year.

This deficit is not unanticipated. The District's leadership has chosen to reinvest in the District's infrastructure while at the same time, not further burdening its taxpayers. This is most clearly seen in the large increase in Capital Expenditures from the prior year and the deficit in the Special Recreation Fund after transfers have been made to Capital Projects. A summary appears below.

Budget Comparison Year over Year

	<u>2012</u>	<u>2013</u>
<u>Operating Revenues</u>	\$19,731,028	\$18,734,534
Operating Expenditures	<u>\$18,805,863</u>	<u>\$17,451,736</u>
Net	\$ 925,165	\$1,282,798
Transfers (planned)	-	\$2,298,200
Capital/Debt (net)	<u>\$ 3,025,826</u>	<u>\$3,744,857</u>
Total	(\$2,100,661)	(\$4,760,259)

Fund Analysis

Corporate: As is indicated by the analysis above, the proposed budget indicates that the Corporate Fund will realize a deficit of \$900,307 in fiscal 2013. This is a direct result of the aforementioned collapsing of funds. Since many of the smaller funds had significant fund balances (audit, public liability, police), the 2011 tax levied was far less than the related expenditures. Of greater significance was the IMRF fund, which took on the expenses of the entire Agency (approximately \$920,000) while the levy for IMRF is \$407,000. Moving forward, this situation will be corrected as part of the annual tax levy.

Special Recreation: The Special Recreation Fund, through 2011, had a fund balance of \$693,808. Staff anticipates that the fund balance at the completion of Fiscal 2012, will be considerably higher (estimate through February would put the Fund Balance at approximately \$1,000,000). Management has committed to spending down the Fund Balance, which is far in excess of the 5% indicated by the policy. As a result, the proposed budget, as a result of significant capital expenditures, will show a deficit balance of \$496,817. This is the biggest difference between the Fiscal 2012 and Fiscal 2013 budget surpluses.

Recreation: Cumulatively (including Heller, Sunset, and Deer Creek), prior to its year-end transfer to capital projects, the Recreation surplus is \$1,881,722 or \$188,000 greater than the prior year budget. Much of the improvement can be traced to the fact that the Recreation Fund is no longer responsible for IMRF costs.

Debt Service Fund: As of the end of fiscal year 2011, the Debt Service Fund had a balance of \$337,595. That amount will be used to pay a portion of the 2012 debt service with the remainder coming out of the Capital Projects Fund. Staff has not budgeted for debt service in the past. Moving forward, debt proceeds and the related debt service will be recorded in the fund that received the benefit from the issuance.

Capital Projects Fund: A listing of capital projects for the coming fiscal year appears at the end of this document. It is the District's intent to formulate a long range capital plan to determine priorities and available resources. Staff anticipates that the Capital Projects Fund, after the transfers from Corporate and Recreation Funds will have approximately \$20,000,000. However, given the size of the Rosewood project alone, it will be in the District's best interest to proceed cautiously. In fiscal year 2013, staff anticipates capital expenditures to exceed revenues by \$2.4 million when the debt service is considered.

Conclusion

In fiscal 2013, the Park District of Highland Park will continue to budget conservatively and work towards operating in a more efficient manner while still meeting the expectations of its residents to provide quality programs and experiences. District staff will continue to respond to economic conditions and changes in its residents' interests by adjusting program offerings, staffing levels, and priorities, while still meeting the

District's mission "To enrich community life through healthy leisure pursuits and an appreciation of the natural world."

The District continues to generate the sources of revenue required to provide memorable experiences in parks and recreation. The 2013 budget has been prepared to reflect the themes of the Strategic Plan. Following this plan should assist in maximizing the Park District's return on investment. The tax-per-capita spending on park and recreation services equates to \$831. That is the average amount that the District spends on each of its 31,516 residents.

For fiscal 2013, property taxes will account for nearly 46% of the District's resources making it critical that staff find ways to lower that total to assure continued financial stability. The level of non-tax resources is critical, as the Park District would never be able to offer programs or services, or operate its facilities, with tax support alone. The District continues to focus efforts on lowering its dependence on property tax revenue by increasing expectations of those areas that are meant to be self-sustaining (Deer Creek, Centennial, Sunset Valley, and the Rec Center).

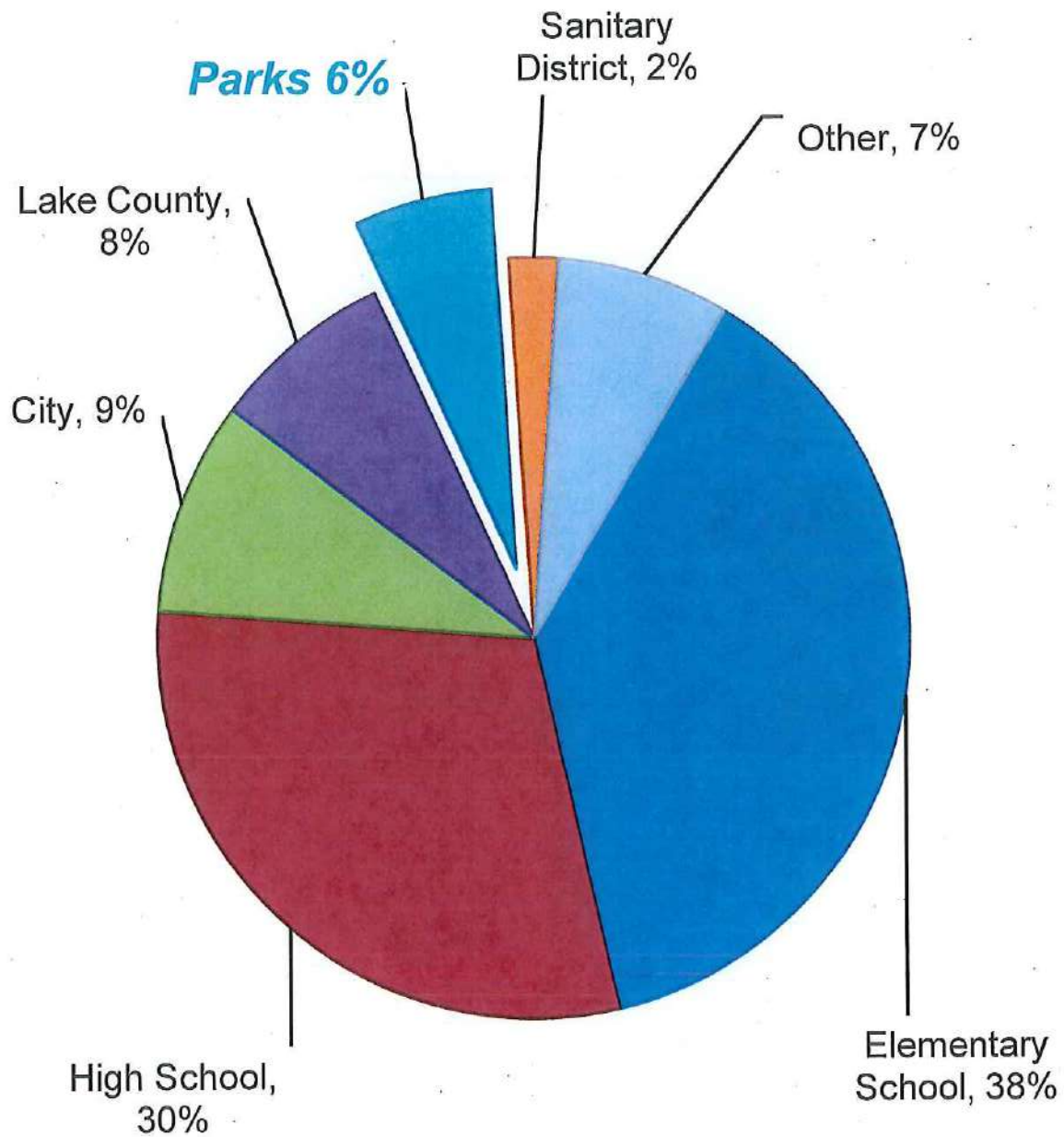
Staff's commitment to building up its capital reserves is a major step towards achieving the financial stability the District needs to continue to meet its mission. With significant projects at Rosewood Beach, the Golf Course, and elsewhere, it is imperative that the District continue to follow this process to insure successful completions of these and other projects.

As has been stated throughout this document, the proposed 2013 budget reflects the current economic realities. Board and staff must be mindful of the current economic state, and recognize the uncertainty of future conditions, so that the Park District continues to meet park and recreation needs – while determining future opportunities.

The entire staff should be recognized for its contribution to this budget process. Staff's knowledge and expertise were invaluable in ensuring that the budget reflects the needs of the guests that the Park District serves, while maximizing resources to their fullest potential.

Staff looks forward to discussion during the budget presentation that is scheduled for April 2, 2012. Should any Board member wish to discuss any of the information provided in this document prior to the Budget meeting, please feel free to contact me.

Your Tax Bill



PARK DISTRICT OF HIGHLAND PARK
TAX LEVY COMPARISON

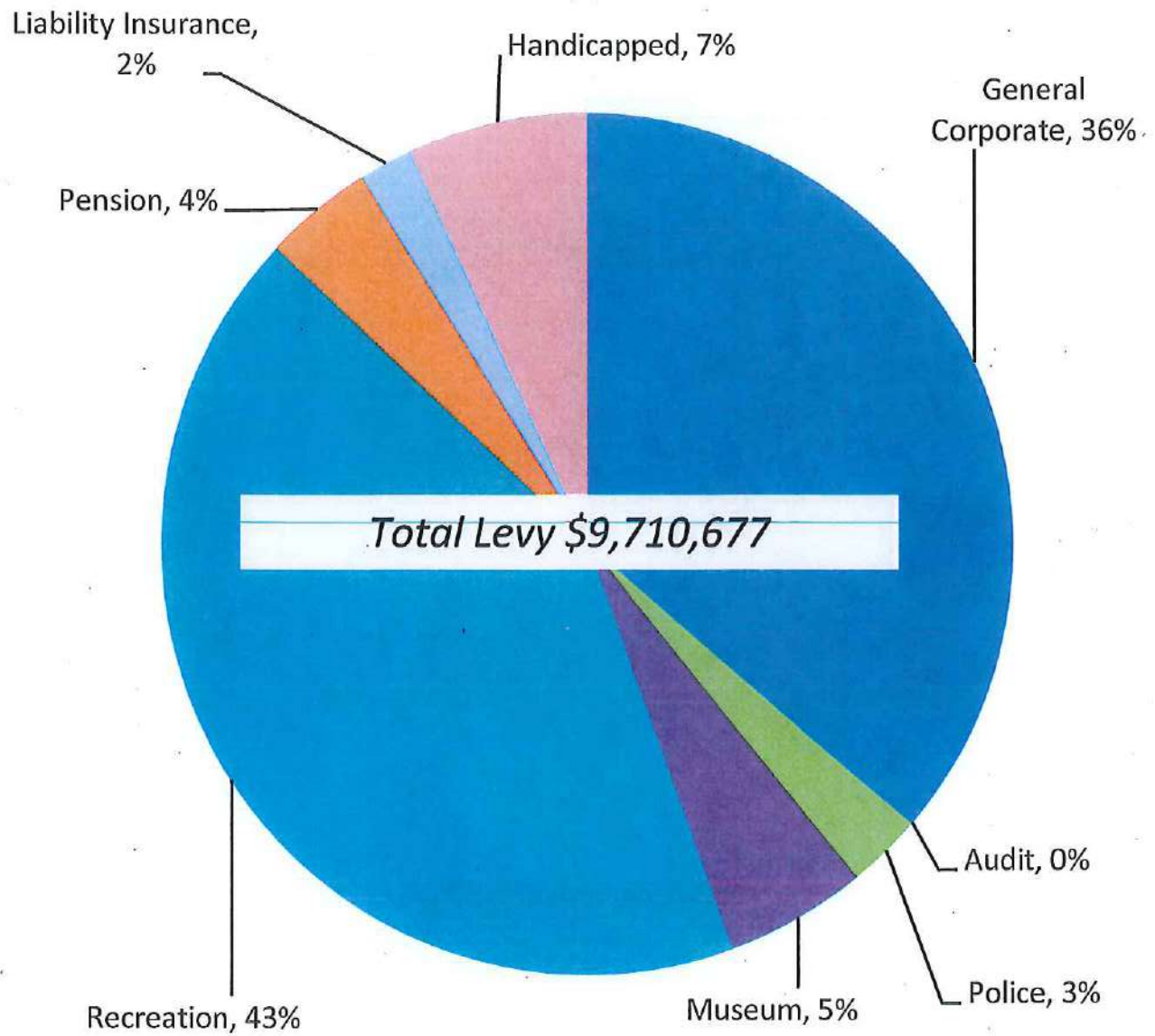
	<u>Current Year</u>	<u>Proposed Budget</u>
Budget Year	<u>2011-2012</u>	<u>2012-2013</u>
Levy Year	2011	2012
Equalized Assessed Value (000)	\$2,741,900	\$2,838,017
EAV Growth Rate	-2.74%	3.51%

<u>Tax Amounts:</u>	<u>Current Extension</u>	<u>Budgeted Levy</u>
Operating Property Tax	\$9,710,677	\$9,710,677
Truth-In-Taxation Increase	3.76%	0.00%
Debt Service Tax	0	0
Total Tax Levy	\$9,710,677	\$9,710,677
Tax Rate	0.394%	0.379%
Tax Levy Change	-\$1,001,592	\$0

Park District's portion of a tax bill

	<u>Tax Year</u>					
<u>Home Value</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
\$100,000	107.10	106.82	107.67	107.69	103.59	103.59
\$150,000	170.10	169.65	171.00	173.36	166.76	166.76
\$200,000	233.10	232.48	234.33	239.02	229.92	229.92
\$250,000	296.10	295.32	297.67	304.69	293.09	293.09
\$300,000	359.10	358.15	361.00	370.36	356.26	356.26
\$400,000	485.10	483.82	481.67	501.69	482.59	482.59
\$500,000	611.10	609.48	614.33	633.02	608.92	608.92
\$700,000	863.10	860.82	867.67	895.68	861.58	861.58
\$900,000	1,115.10	1,112.15	1,121.00	1,158.35	1,114.25	1,114.25

2011 Tax Year Levy by Fund



FUND		REVENUE / EXPENSE		ENCUMBRANCE	TOTAL AMOUNT	ANNUAL REVENUE/EXPENSE-PRIOR YR		
NUMBER	DESCRIPTION	THIS MONTH	YEAR TO DATE		YEAR TO DATE	BUDGET	THIS MONTH	YEAR TO DATE
<u>REVENUE</u>								
01	GENERAL CORPORATE	11,512.70	3,747,763.97	0.00	3,747,763.97	4,218,596	41,048-	3,008,153
21	AUDIT	290.75	981.37	0.00	981.37	1,000	46	28,796
22	PENSION	1,568.07	417,976.54	0.00	417,976.54	407,000 +	329	608,234
24	PUBLIC LIABILITY INSURANCE	1,122.53	209,966.56	0.00	209,966.56	412,700	212	416,176
25	SPECIAL RECREATION	1,494.79	674,842.45	0.00	674,842.45	662,056 +	190	658,968
26	MUSEUM	4,113.77	847,171.05	0.00	847,171.05	788,162 +	8,388	841,406
28	POLICE	369.71	284,722.46	0.00	284,722.46	275,190 +	45	273,780
29	RECREATION	295,109.80	9,814,850.02	0.00	9,814,850.02	10,656,008	231,663	10,114,383
40	GOLF COURSE	20,547.96	934,260.40	0.00	934,260.40	1,319,690	11,470	984,941
50	INDOOR TENNIS	109,810.60	1,178,762.72	0.00	1,178,762.72	1,289,306	52,940	1,073,664
60	DEBT SERVICE	606.31	2,219.19	0.00	2,219.19	912,562	104	1,343,948
67	GOLF LEARNING CENTER	0.00	0.00	0.00	0.00	0	504	234,558
70	CAPITAL PROJECTS	8,312.58	193,908.70	0.00	193,908.70	0 +	1,141	475,083
	TOTAL REVENUE	454,859.57	18,307,425.43	0.00	18,307,425.43	20,942,269	265,984	20,062,090
<u>EXPENSE</u>								
01	GENERAL CORPORATE	223,938.13	2,782,144.27	0.00	2,782,144.27	3,707,016	197,497	2,734,672
21	AUDIT	0.93	18,978.64	0.00	18,978.64	25,500	0	19,435
22	PENSION	6.29	1,161.34	0.00	1,161.34	407,000	0	0
24	PUBLIC LIABILITY INSURANCE	37,943.77	447,774.38	0.00	447,774.38	615,900	33,980	431,181
25	SPECIAL RECREATION	1,141.75	367,408.36	0.00	367,408.36	602,782	12,747	479,444
26	MUSEUM	56,907.94	675,350.67	0.00	675,350.67	784,401	53,759	686,431
28	POLICE	18,134.14	198,785.69	0.00	198,785.69	252,256	17,614	218,067
29	RECREATION	567,512.60	7,541,073.86	0.00	7,541,073.86	10,008,391	548,083	7,669,166
40	GOLF COURSE	60,298.36	1,155,018.13	0.00	1,155,018.13	1,319,689	53,390	1,179,637
50	INDOOR TENNIS	94,831.21	962,698.99	0.00	962,698.99	1,114,328	83,217	956,182
60	DEBT SERVICE	537.02	2,041.17	0.00	2,041.17	912,562	3,535	1,324,742
67	GOLF LEARNING CENTER	0.00	0.00	0.00	0.00	0	8,293	242,347
70	CAPITAL PROJECTS	14,586.13	2,267,172.97	0.00	2,267,172.97	0 +	7,155	1,993,996
	TOTAL EXPENSE	1,073,554.77	16,419,608.47	0.00	16,419,608.47	19,749,824	1,019,270	17,935,300
	TOTAL REVENUE	454,859.57	18,307,425.43	0.00	18,307,425.43	20,942,269	265,984	20,062,090
	TOTAL EXPENSE	1,073,554.77	16,419,608.47	0.00	16,419,608.47	19,749,824	1,019,270	17,935,300
	NET INCOME/LOSS	618,695.20-	1,887,816.96	0.00	1,887,816.96	1,192,445 +	753,286-	2,126,790

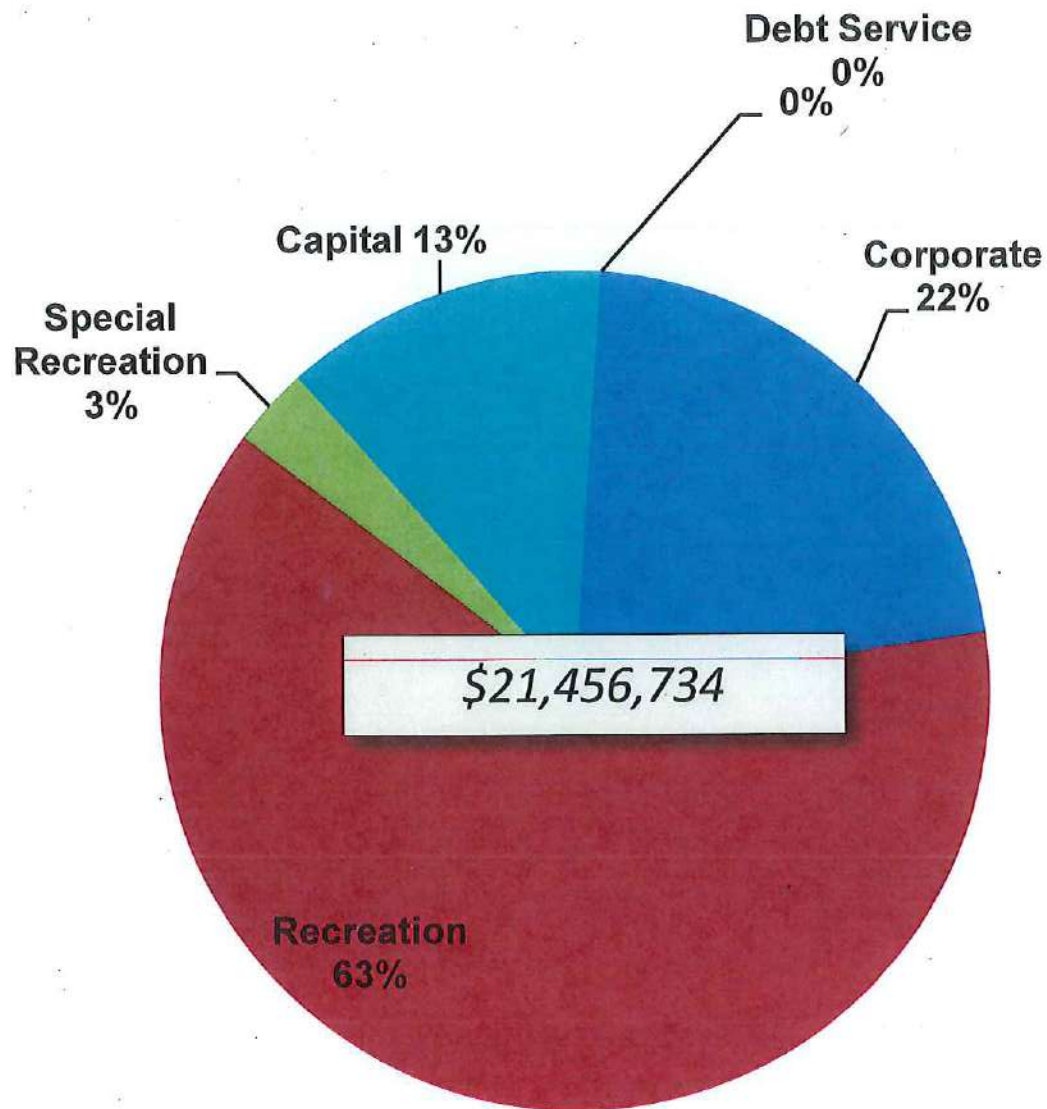
.....Park District Of Highland Park.....

PROPOSED BUDGET REPORT
CONSOLIDATED

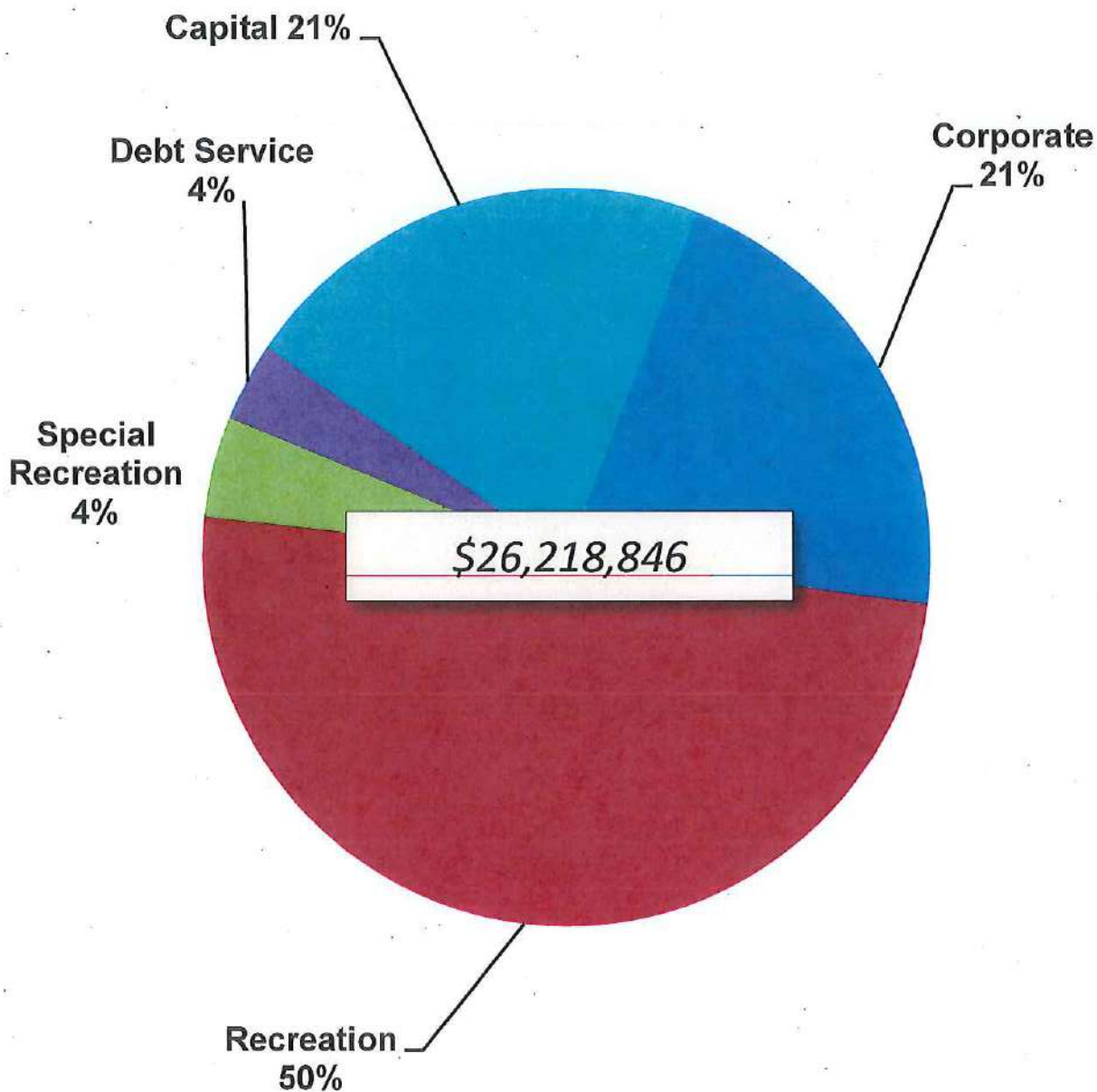
FISCAL YEAR: 2012-2013

FUND NUMBER	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
REVENUES							
01	GENERAL CORPORATE	3,511,993	4,622,867	4,218,596	4,658,701	440,105	10.4
21	AUDIT	30,755	28,496	1,000	0	1,000-	100.0-
22	PENSION	546,547	606,119	407,000	0	407,000-	100.0-
24	PUBLIC LIABILITY INSURANCE	463,303	414,875	412,700	0	412,700-	100.0-
25	SPECIAL RECREATION	707,444	657,802	662,056	658,056	4,000-	0.6-
26	MUSEUM	887,207	843,439	788,162	841,735	53,573	6.8
28	POLICE	254,221	273,545	275,190	0	275,190-	100.0-
29	RECREATION	10389187	10300828	10,656,008	10,335,942	320,065-	3.0-
40	GOLF COURSE	1,286,477	1,381,112	1,319,690	1,014,235	305,455-	23.2-
50	INDOOR TENNIS	1,251,105	1,151,946	1,289,306	1,225,864	63,442-	4.9-
60	DEBT SERVICE	1,358,959	1,343,424	912,562	0	912,562-	100.0-
67	GOLF LEARNING CENTER	278,802	234,054	0	0	0	0.0
70	CAPITAL PROJECTS	3,049,513	1,872,499	0	2,722,200	2,722,200	0.0
	TOTAL REVENUE	24,015,512	23,731,006	20,942,269	21,456,733	514,464	2.5
EXPENSES							
01	GENERAL CORPORATE	3,141,663	4,204,808	3,707,016	5,559,008	1,851,992	50.0
21	AUDIT	18,935	19,435	25,500	0	25,500-	100.0-
22	PENSION	539,500	599,500	407,000	0	407,000-	100.0-
24	PUBLIC LIABILITY INSURANCE	472,594	473,002	615,900	0	615,900-	100.0-
25	SPECIAL RECREATION	553,480	479,444	602,782	1,154,873	552,091	91.6
26	MUSEUM	747,617	753,680	784,401	652,751	131,650-	16.8-
28	POLICE	225,533	238,385	252,256	0	252,256-	100.0-
29	RECREATION	8,670,510	10048829	10,008,391	10,189,489	181,098	1.8
40	GOLF COURSE	1,268,760	1,279,647	1,319,689	1,182,305	137,384-	10.4-
50	INDOOR TENNIS	1,110,988	1,070,251	1,114,328	1,009,613	104,715-	9.4-
60	DEBT SERVICE	1,317,755	1,324,742	912,562	909,755	2,807-	0.3-
67	GOLF LEARNING CENTER	278,887	233,968	0	0	0	0.0
70	CAPITAL PROJECTS	2,378,884	2,062,193	0	5,557,302	5,557,302	0.0
	TOTAL EXPENSE	20,725,105	22,787,886	19,749,824	26,215,095	6,465,271	32.7
	TOTAL REVENUE	24,015,512	23,731,006	20,942,269	21,456,733	514,464	2.5
	TOTAL EXPENSE	20,725,105	22,787,886	19,749,824	26,215,095	6,465,271	32.7
	NET INCOME/LOSS	3,290,407	943,120	1,192,445	4,758,362-	5,950,807-	499.0-

Proposed 2012-13 Budget Revenue by Fund Consolidated



Proposed 2012-13 Budget Expenses by Fund Consolidated



....Park District of Highland Park.....

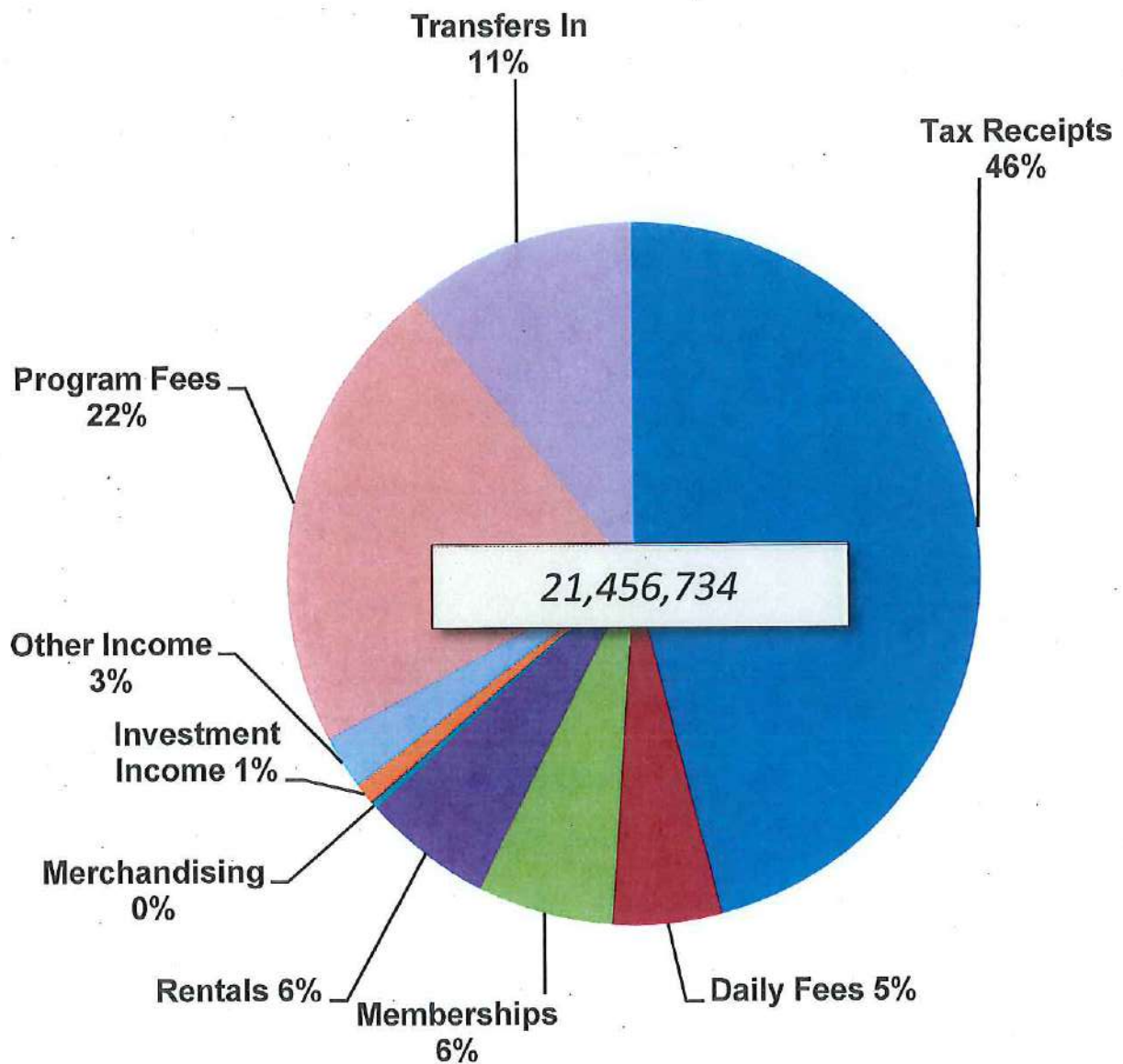
PROPOSED BUDGET REPORT
BY ACTIVITY

FISCAL YEAR: 2012-2013

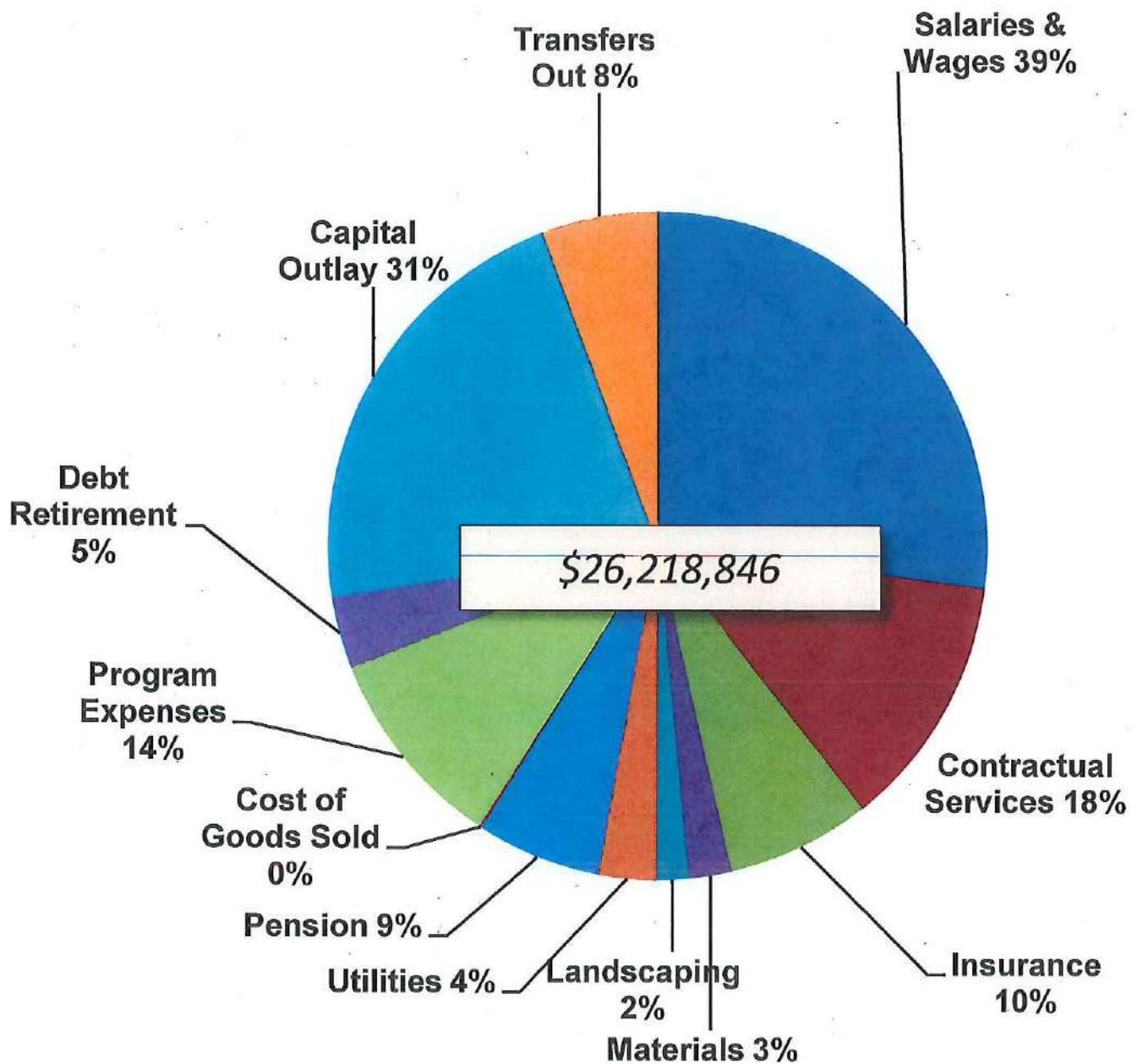
ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
REVENUES							
	TAX RECEIPTS	10,811,779	10,889,738	9,804,716	9,867,677	62,961	0.6
	DAILY FEES	1,527,522	1,442,125	1,268,956	1,098,810	170,146-	13.4-
	NON-RESIDENT MEMBERSHIPS	0	0	0	0	0	0.0
	RESIDENT MEMBERSHIPS	1,458,669	1,429,656	1,433,023	1,351,956	81,067-	5.7-
	RENTALS	1,111,384	1,140,629	1,215,090	1,194,536	20,555-	1.7-
	MERCHANDISING	65,226	69,918	82,585	79,292	3,293-	4.0-
	INVESTMENT INCOME	311,837	124,998	212,900	205,327	7,573-	3.6-
	OTHER INCOME	307,956	459,592	158,696	537,025	378,329	238.4
	PROGRAM FEES	4,800,385	4,623,229	4,925,161	4,823,911	101,250-	2.1-
	OTHER INCOME	1,695,996	184,394	0	0	0	0.0
	INTEREST INCOME	120,644	71,751	17,600	0	17,600-	100.0-
	TRANSFERS IN	1,804,115	3,294,976	1,823,542	2,298,200	474,658	26.0
	TOTAL REVENUE	24,015,512	23,731,006	20,942,269	21,456,733	514,464	2.5
EXPENSES							
	SALARIES & WAGES	6,715,687	6,690,258	6,888,368	7,079,553	191,185	2.8
	CONTRACTUAL SERVICES	2,362,121	2,354,037	2,549,178	3,236,757	687,579	27.0
	INSURANCE	1,276,222	1,423,661	1,523,044	1,842,404	319,360	21.0
	MATERIALS & SUPPLIES	528,921	492,115	568,495	547,497	20,998-	3.7-
	MAINTENANCE & LANDSCAPING	413,170	403,264	435,510	419,473	16,037-	3.7-
	UTILITIES	712,892	736,147	752,243	732,350	19,893-	2.6-
	PENSION CONTRIBUTIONS	1,332,397	1,503,259	1,380,256	1,618,594	238,338	17.3
	COST OF GOODS SOLD	33,872	34,476	32,577	31,219	1,358-	4.2-
	PROGRAM EXPENSES	2,556,056	2,426,206	2,661,550	2,588,781	72,769-	2.7-
	DEBT RETIREMENT	2,433,386	2,233,579	912,562	909,755	2,807-	0.3-
	CAPITAL OUTLAY	1,267,945	1,155,544	222,500	5,708,712	5,486,212	2465.7
	DEPRECIATION	0	0	0	0	0	0.0
	OTHER	0	0	0	0	0	0.0
	TRANSFERS OUT	1,092,436	3,335,342	1,823,542	1,500,000	323,542-	17.7-
	TOTAL EXPENSE	20,725,105	22,787,886	19,749,824	26,215,095	6,465,271	32.7
	TOTAL ACTIVITY REVENUE	24,015,512	23,731,006	20,942,269	21,456,733	514,464	2.5
	TOTAL ACTIVITY EXPENSE	20,725,105	22,787,886	19,749,824	26,215,095	6,465,271	32.7
	NET ACTIVITY INCOME/LOSS	3,290,407	943,120	1,192,445	4,758,362-	5,950,807-	499.0-

Proposed 2012-13 Budget Revenue by Type



Proposed 2012-13 Budget Expenses by Type



Fund: General Corporate

With this proposed budget, the General Corporate Fund, in addition to including the activity of administration, planning and park operations now includes the other funds that are administrative in nature; Police, Pension, Public Liability and Audit. A brief description of each fund appears below:

Administration: The Executive Director is the chief administrative official of the Park District and is responsible for the administration of the District and its programs. As a result, the Executive Director oversees all aspects of the District including parks, programs and facility operations.

The Executive Director provides leadership and is responsible for enforcing policies that are set by the Board of Commissioners to whom this position reports. Among other duties of this position is to provide a positive public image for the District and to ensure that quality park and recreation services are provided for the residents of Highland Park.

Finance: The Finance office is responsible for the management of the Park District's financial operations. The office, which is led by the Director of Finance, is responsible for the management of all accounting functions including budget preparation, cash management and internal controls. Additionally, the Finance office is responsible for providing leadership for the development and maintenance of the District's information systems. The Finance Office is also responsible for the annual audit whose expenditures were originally levied for out of the audit fund.

Planning and Projects: The Planning and Projects Department is responsible for the management of parks development, including preparation of professional designs and in-house management of projects. The management of all natural areas of the District, including ecological restoration and reintroduction of native flora and fauna are also functions of the Department. The Department also seeks and applies for outside funding from Federal, State, County partnerships and all other sources.

Currently, parks and planning oversees the District's risk and police contracts. Costs related to risk such as the Safety Coordinator position and liability insurance were previously paid out of the Public Liability Fund which is now part of the Corporate Fund. Likewise, the police contract and related expenditures was previously paid out of the Police fund are now included in the Corporate Fund.

The Planning and Projects Division is led by the Director of Planning.

Park Operations: The Parks operation, led by the Director of Parks, is responsible for maintaining safe and attractive conditions at each of the District's 44 parks. As part of this process, the Parks Department is also responsible for the athletic fields contained at many of these parks. Additionally, beyond routine maintenance, the Parks Department is staffed with an electrician and HVAC specialists to assist in maintaining the District's facilities in a manner that meets the expectations of its residents.

Pension: By statute, all staff working over 1,000 hours annually is required to participate in the State's pension fund – Illinois Municipal Retirement Fund (IMRF). As part of this plan, the employer must contribute an actuarially calculated amount to insure the fund is adequately funded. For fiscal 2013, the District will be making a contribution of 13.76% (13.75% is fiscal 2012). In prior years, the district levied the employer's share of both IMRF and FICA (social security) separately in the pension fund. With the proposed budget, the employer's share of IMRF will be paid completely out of the Corporate Fund. FICA expense will be charged directly to the operation staff.

In fiscal year ending March 31, 2011 the fund balance of these funds combined was \$6,544,370. Staff anticipates that in fiscal 2012 that balance will increase. However, the 2013 proposed budget, because the levy for Corporate Fund expenditures was insignificant to cover costs, that the deficit will be in excess of \$900,000. The 2012 levy will account for this situation.

....Park District Of Highland Park.....

PROPOSED BUDGET

FISCAL YEAR: 2012 - 2013

FUND..... 01 GENERAL CORPORATE

ACCOUNT NUMBER DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
REVENUES						
TAX RECEIPTS	2,979,483	2,958,923	3,674,200	4,548,390	874,190	23.8
RENTALS	6,300	5,700	6,300	6,300	0	0.0
MERCHANDISING	21	351	300	200	100-	33.3-
INVESTMENT INCOME	74,709	36,817	61,500	75,971	14,471	23.5
OTHER INCOME	62,190	86,131	61,596	20,140	41,456-	67.3-
PROGRAM FEES	8,190	9,945	7,700	7,700	0	0.0
TRANSFERS IN	381,100	1,525,000	407,000	0	407,000-	100.0-
TOTAL REVENUE	3,511,993	4,622,867	4,218,596	4,658,701	440,105	10.4
EXPENSES						
SALARIES & WAGES	1,758,339	1,663,106	1,850,830	2,346,282	495,452	26.8
CONTRACTUAL SERVICES	269,967	338,334	411,726	802,005	390,279	94.8
INSURANCE	427,932	371,807	396,003	884,659	488,656	123.4
MATERIALS & SUPPLIES	146,165	153,385	184,311	205,247	20,936	11.4
MAINTENANCE & LANDSCAPING	79,642	101,399	137,757	101,700	36,057-	26.2-
UTILITIES	65,056	76,251	100,962	98,013	2,949-	2.9-
PENSION CONTRIBUTIONS	348,329	378,054	419,127	1,121,101	701,974	167.5
OTHER	0	0	0	0	0	0.0
TRANSFERS OUT	46,232	1,122,472	206,300	0	206,300-	100.0-
TOTAL EXPENSE	3,141,663	4,204,808	3,707,016	5,559,008	1,851,992	50.0
TOTAL FUND REVENUE	3,511,993	4,622,867	4,218,596	4,658,701	440,105	10.4
TOTAL FUND EXPENSE	3,141,663	4,204,808	3,707,016	5,559,008	1,851,992	50.0
NET FUND INCOME/LOSS	370,330	418,059	511,580	900,307-	1,411,887-	276.0-

....Park District Of Highland Park.....

PROPOSED BUDGET

FISCL YEAR: 2012-2013

FUND..... 01 GENERAL CORPORATE
CENTER..... 11 ADMINISTRATIVE
ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
REVENUES							
	TAX RECEIPTS	2,979,483	2,958,923	3,674,200	4,548,390	874,190	23.8
	INVESTMENT INCOME	74,709	36,817	61,500	75,971	14,471	23.5
	OTHER INCOME	9,396	17,010	5,000	1,500	3,500-	70.0-
	TRANSFERS IN	381,100	1,525,000	407,000	0	407,000-	100.0-
	TOTAL REVENUE	3,444,688	4,537,750	4,147,700	4,625,861	478,161	11.5
EXPENSES							
	SALARIES & WAGES	291,299	217,858	215,612	1,018,798	803,186	372.5
	CONTRACTUAL SERVICES	110,216	162,416	163,262	618,931	455,669	279.1
	INSURANCE	89,289	28,166	30,804	599,746	568,942	1847
	MATERIALS & SUPPLIES	5,858	2,587	10,000	52,887	42,887	428.9
	MAINTENANCE & LANDSCAPING	1,199	524	2,000	9,588	7,588	379.4
	UTILITIES	13,345	16,163	16,114	38,646	22,532	139.8
	PENSION CONTRIBUTIONS	87,946	77,679	59,234	1,010,708	951,474	1606.3
	OTHER	0	0	0	0	0	0.0
	TRANSFERS OUT	46,232	1,122,472	206,300	0	206,300-	100.0-
	TOTAL EXPENSE	645,384	1,627,865	703,326	3,349,304	2,645,978	376.2
	TOTAL REVENUE	3,444,688	4,537,750	4,147,700	4,625,861	478,161	11.5
	TOTAL EXPENSE	645,384	1,627,865	703,326	3,349,304	2,645,978	376.2
	NET INCOME/LOSS	2,799,304	2,909,884	3,444,374	1,276,557	2,167,817-	62.9-
	TOTAL CENTER REVENUE	3,444,688	4,537,750	4,147,700	4,625,861	478,161	11.5
	TOTAL CENTER EXPENSE	645,384	1,627,865	703,326	3,349,304	2,645,978	376.2
	NET CENTER INCOME/LOSS	2,799,304	2,909,884	3,444,374	1,276,557	2,167,817-	62.9-

....Park District Of Highland Park.....

PROPOSED BUDGET

FISCAL YEAR: 2012-2013

FUND..... 01 GENERAL CORPORATE
 CENTER..... 13 PLANNING
 ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
REVENUES							
	PROGRAM FEES	1,200	1,200	1,200	0	1,200-	100.0-
	TOTAL REVENUE	1,200	1,200	1,200	0	1,200-	100.0-
EXPENSES							
	SALARIES & WAGES	234,781	289,246	366,709	0	366,709-	100.0-
	CONTRACTUAL SERVICES	11,556	20,751	52,580	0	52,580-	100.0-
	INSURANCE	31,732	45,766	47,690	0	47,690-	100.0-
	MATERIALS & SUPPLIES	22,141	16,796	21,656	0	21,656-	100.0-
	MAINTENANCE & LANDSCAPING	0	67	7,088	0	7,088-	100.0-
	UTILITIES	2,119	4,372	17,588	0	17,588-	100.0-
	PENSION CONTRIBUTIONS	43,661	61,231	80,475	0	80,475-	100.0-
	TOTAL EXPENSE	345,990	438,227	593,786	0	593,786-	100.0-
	TOTAL REVENUE	1,200	1,200	1,200	0	1,200-	100.0-
	TOTAL EXPENSE	345,990	438,227	593,786	0	593,786-	100.0-
	NET INCOME/LOSS	344,790-	437,027-	592,586-	0	592,586	100.0-
	TOTAL CENTER REVENUE	1,200	1,200	1,200	0	1,200-	100.0-
	TOTAL CENTER EXPENSE	345,990	438,227	593,786	0	593,786-	100.0-
	NET CENTER INCOME/LOSS	344,790-	437,027-	592,586-	0	592,586	100.0-

....Park District Of Highland Park.....

PROPOSED BUDGET

FISCAL YEAR: 2012-2013

FUND..... 01 GENERAL CORPORATE
CENTER..... 14 PARKS MAINTENANCE
ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
REVENUES						
RENTALS	6,300	5,700	6,300	6,300	0	0.0
MERCHANDISING	21	351	300	200	100-	33.3-
OTHER INCOME	52,794	69,121	56,596	18,640	37,956-	67.1-
PROGRAM FEES	6,990	8,745	6,500	7,700	1,200	18.5
TOTAL REVENUE	66,105	83,918	69,696	32,840	36,856-	52.9-
EXPENSES						
SALARIES & WAGES	1,232,259	1,156,001	1,268,509	1,327,484	58,975	4.7
CONTRACTUAL SERVICES	148,195	155,167	195,884	183,074	12,810-	6.5-
INSURANCE	306,912	297,876	317,509	284,913	32,596-	10.3-
MATERIALS & SUPPLIES	118,166	134,003	152,655	152,360	295-	0.2-
MAINTENANCE & LANDSCAPING	78,443	100,808	128,669	92,112	36,557-	28.4-
UTILITIES	49,592	55,716	67,260	59,367	7,893-	11.7-
PENSION CONTRIBUTIONS	216,722	239,144	279,418	110,393	169,025-	60.5-
TOTAL EXPENSE	2,150,289	2,138,716	2,409,904	2,209,703	200,201-	8.3-
TOTAL REVENUE	66,105	83,918	69,696	32,840	36,856-	52.9-
TOTAL EXPENSE	2,150,289	2,138,716	2,409,904	2,209,703	200,201-	8.3-
NET INCOME/LOSS	2,084,184-	2,054,798-	2,340,208-	2,176,863-	163,345	7.0-
TOTAL CENTER REVENUE	66,105	83,918	69,696	32,840	36,856-	52.9-
TOTAL CENTER EXPENSE	2,150,289	2,138,716	2,409,904	2,209,703	200,201-	8.3-
NET CENTER INCOME/LOSS	2,084,184-	2,054,798-	2,340,208-	2,176,863-	163,345	7.0-

....Park District Of Highland Park.....

PROPOSED BUDGET

FISCAL YEAR: 2012 - 2013

FUND..... 21 AUDIT

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
REVENUES							
	TAX RECEIPTS	28,073	27,254	0	0	0	0.0
	INVESTMENT INCOME	2,682	1,243	1,000	0	1,000-	100.0-
	OTHER INCOME	0	0	0	0	0	0.0
	TOTAL REVENUE	30,755	28,496	1,000	0	1,000-	100.0-
EXPENSES							
	CONTRACTUAL SERVICES	18,935	19,435	25,500	0	25,500-	100.0-
	OTHER	0	0	0	0	0	0.0
	TRANSFERS OUT	0	0	0	0	0	0.0
	TOTAL EXPENSE	18,935	19,435	25,500	0	25,500-	100.0-
	TOTAL FUND REVENUE	30,755	28,496	1,000	0	1,000-	100.0-
	TOTAL FUND EXPENSE	18,935	19,435	25,500	0	25,500-	100.0-
	NET FUND INCOME/LOSS	11,820	9,061	24,500-	0	24,500	100.0-

....Park District Of Highland Park.....

PROPOSED BUDGET

FISCAL YEAR: 2012 - 2013

FUND..... 22 PENSION

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
REVENUES							
	TAX RECEIPTS	533,382	599,581	400,000	0	400,000-	100.0-
	INVESTMENT INCOME	13,164	6,538	7,000	0	7,000-	100.0-
	OTHER INCOME	0	0	0	0	0	0.0
	TOTAL REVENUE	546,547	606,119	407,000	0	407,000-	100.0-
EXPENSES							
	CONTRACTUAL SERVICES	0	0	0	0	0	0.0
	OTHER	0	0	0	0	0	0.0
	TRANSFERS OUT	539,500	599,500	407,000	0	407,000-	100.0-
	TOTAL EXPENSE	539,500	599,500	407,000	0	407,000-	100.0-
	TOTAL FUND REVENUE	546,547	606,119	407,000	0	407,000-	100.0-
	TOTAL FUND EXPENSE	539,500	599,500	407,000	0	407,000-	100.0-
	NET FUND INCOME/LOSS	7,047	6,619	0	0	0	0.0

....Park District Of Highland Park.....

PROPOSED BUDGET

FISCAL YEAR: 2012 - 2013

FUND..... 24 PUBLIC LIABILITY INSURANCE

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
REVENUES							
	TAX RECEIPTS	449,164	408,805	200,000	0	200,000-	100.0-
	INVESTMENT INCOME	13,874	6,070	6,400	0	6,400-	100.0-
	OTHER INCOME	265	0	0	0	0	0.0
	TRANSFERS IN	0	0	206,300	0	206,300-	100.0-
	TOTAL REVENUE	463,303	414,875	412,700	0	412,700-	100.0-
EXPENSES							
	SALARIES & WAGES	103,053	87,772	146,782	0	146,782-	100.0-
	CONTRACTUAL SERVICES	17,475	3,708	46,310	0	46,310-	100.0-
	INSURANCE	323,049	361,180	389,274	0	389,274-	100.0-
	MATERIALS & SUPPLIES	13,796	4,811	14,800	0	14,800-	100.0-
	UTILITIES	0	0	1,020	0	1,020-	100.0-
	PENSION CONTRIBUTIONS	15,222	15,530	17,714	0	17,714-	100.0-
	OTHER	0	0	0	0	0	0.0
	TRANSFERS OUT	0	0	0	0	0	0.0
	TOTAL EXPENSE	472,594	473,002	615,900	0	615,900-	100.0-
	TOTAL FUND REVENUE	463,303	414,875	412,700	0	412,700-	100.0-
	TOTAL FUND EXPENSE	472,594	473,002	615,900	0	615,900-	100.0-
	NET FUND INCOME/LOSS	9,291-	58,128-	203,200-	0	203,200	100.0-

....Park District Of Highland Park.....

PROPOSED BUDGET

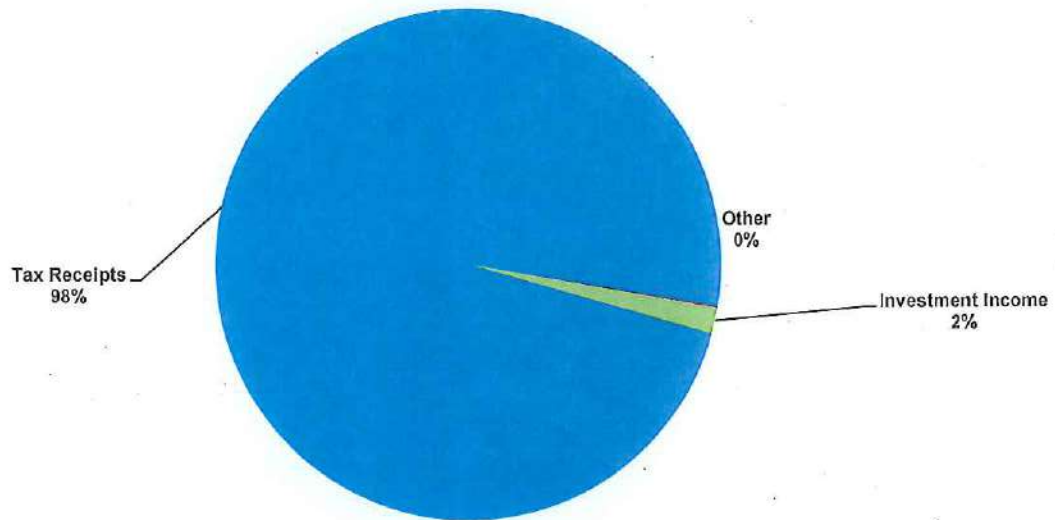
FISCAL YEAR: 2012 - 2013

FUND..... 28 POLICE

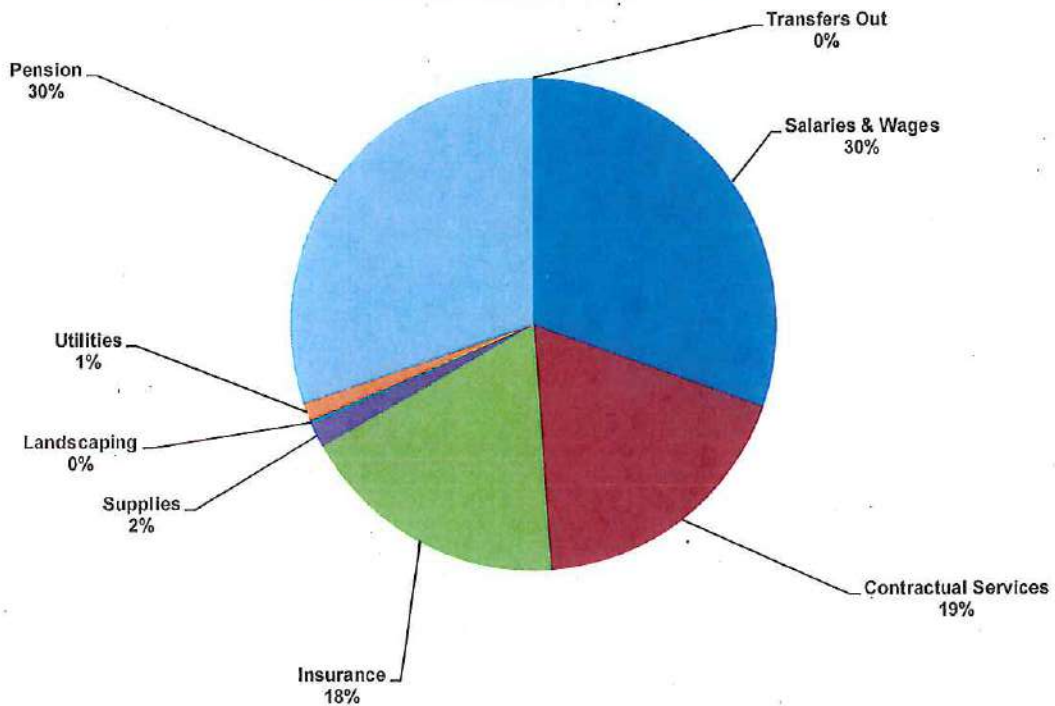
ACCOUNT NUMBER DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
REVENUES						
TAX RECEIPTS	252,655	272,537	274,190	0	274,190-	100.0-
INVESTMENT INCOME	1,567	1,008	1,000	0	1,000-	100.0-
OTHER INCOME	0	0	0	0	0	0.0
TOTAL REVENUE	254,221	273,545	275,190	0	275,190-	100.0-
EXPENSES						
SALARIES & WAGES	87,009	86,747	91,475	0	91,475-	100.0-
CONTRACTUAL SERVICES	118,781	121,832	127,640	0	127,640-	100.0-
INSURANCE	0	6,866	7,370	0	7,370-	100.0-
MATERIALS & SUPPLIES	118	75	0	0	0	0.0
UTILITIES	6,405	7,313	5,459	0	5,459-	100.0-
PENSION CONTRIBUTIONS	13,220	15,553	20,312	0	20,312-	100.0-
OTHER	0	0	0	0	0	0.0
TRANSFERS OUT	0	0	0	0	0	0.0
TOTAL EXPENSE	225,533	238,385	252,256	0	252,256-	100.0-
TOTAL FUND REVENUE	254,221	273,545	275,190	0	275,190-	100.0-
TOTAL FUND EXPENSE	225,533	238,385	252,256	0	252,256-	100.0-
NET FUND INCOME/LOSS	28,689	35,160	22,934	0	22,934-	100.0-

CORPORATE FUND

Revenue Budget 2012-13



Expenditure Budget 2012-13



Fund: Special Recreation

The Park District of Highland Park is a member of the Northern Suburban Special Recreation Association (NSSRA). NSSRA is an intergovernmental partnership of ten park districts, two cities, and one village and provides and facilitates year-round recreation programs and services for children and adults with disabilities who live in the partner communities.

The Special Recreation Fund is supported by a specific annual property tax designated for special recreation purposes. Taxing authority for this fund is outside the tax cap and is legally set at .0004 of Equalized Assessed Valuation.

By definition, this fund should only be levied for specific and identifiable purposes. However, at March 31, 2011, the fund balance was in excess of \$600,000. To that end, and as part of the Capital Improvement and Replacement Plan, approximately \$800,000 was transferred to the Capital Projects Fund for purposes directly related to this fund.

Based on this decision, it is anticipated that by the end of fiscal 2013, the Fund Balance in the Special Recreation Fund will be more appropriate and, moving forward, the District will operate within the constraints of its annual levy.

....Park District Of Highland Park.....

PROPOSED BUDGET

FISCAL YEAR: 2012 - 2013

FUND..... 25 SPECIAL RECREATION

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
REVENUES							
	TAX RECEIPTS	701,819	654,088	658,056	658,056	0	0.0
	INVESTMENT INCOME	5,625	3,715	4,000	0	4,000-	100.0-
	OTHER INCOME	0	0	0	0	0	0.0
	TOTAL REVENUE	707,444	657,802	662,056	658,056	4,000-	0.6-
EXPENSES							
	CONTRACTUAL SERVICES	553,480	479,444	602,782	1,154,873	552,091	91.6
	OTHER	0	0	0	0	0	0.0
	TRANSFERS OUT	0	0	0	0	0	0.0
	TOTAL EXPENSE	553,480	479,444	602,782	1,154,873	552,091	91.6
	TOTAL FUND REVENUE	707,444	657,802	662,056	658,056	4,000-	0.6-
	TOTAL FUND EXPENSE	553,480	479,444	602,782	1,154,873	552,091	91.6
	NET FUND INCOME/LOSS	153,964	178,358	59,274	496,817-	556,091-	938.2-

....Park District Of Highland Park.....

PROPOSED BUDGET

FISCL YEAR: 2012-2013

FUND..... 25 SPECIAL RECREATION
 CENTER..... 11 ADMINISTRATIVE
 ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
REVENUES							
	TAX RECEIPTS	701,819	654,088	658,056	658,056	0	0.0
	INVESTMENT INCOME	5,625	3,715	4,000	0	4,000-	100.0-
	OTHER INCOME	0	0	0	0	0	0.0
	TOTAL REVENUE	707,444	657,802	662,056	658,056	4,000-	0.6-
EXPENSES							
	CONTRACTUAL SERVICES	553,480	479,444	602,782	1,154,873	552,091	91.6
	OTHER	0	0	0	0	0	0.0
	TRANSFERS OUT	0	0	0	0	0	0.0
	TOTAL EXPENSE	553,480	479,444	602,782	1,154,873	552,091	91.6
	TOTAL REVENUE	707,444	657,802	662,056	658,056	4,000-	0.6-
	TOTAL EXPENSE	553,480	479,444	602,782	1,154,873	552,091	91.6
	NET INCOME/LOSS	153,964	178,358	59,274	496,817-	556,091-	938.2-
	TOTAL CENTER REVENUE	707,444	657,802	662,056	658,056	4,000-	0.6-
	TOTAL CENTER EXPENSE	553,480	479,444	602,782	1,154,873	552,091	91.6
	NET CENTER INCOME/LOSS	153,964	178,358	59,274	496,817-	556,091-	938.2-

Fund: Recreation

With this proposed budget, the Recreation Fund, in addition to including the activity it has in the past, now includes activity encompassed by the Heller Nature Museum, Sunset Valley Golf Course, and the Deer Creek Tennis facility. A brief description of the fund and its activity appears below.

Due to the volume of activity encompassed by this fund, the District has invested heavily in leadership. The Director of Recreation oversees all the activity in this fund but focuses primarily on programming and management of the facility at West Ridge. In addition, the District employs two assistant directors; the Assistant Director of Recreation (oversees the Recreation Center, athletics, and the Heller Nature Museum) and the Assistant Director of Facilities (oversees Deer Creek, Sunset Valley, Rosewood, and Hidden Creek).

Finally, due to the heavy volume of activity at the Park District of Highland Park, a Director of Communications and Marketing and related staff are included in the Recreation Fund.

The Recreation Fund generates well over \$10,000,000 in revenue not the least of which is from property taxes. These property taxes represent nearly half of the total revenue in the fund and are critical to maintaining affordable programming.

Additionally, the Fund provides programming in Arts, Athletics, Camps, Fitness, Aquatics (both indoor and at Hidden Creek), Ice and Gymnastics (Centennial), in addition to the aforementioned areas of the Heller Nature Center, Sunset Valley Golf Course, and Tennis operations (Deer Creek). For comparison purposes, detail relating to these cost centers has been provided.

With this proposed budget, staff anticipates a large transfer to the Capital Projects Fund (\$1.5 million) to continue to plan for the future.

At March 31, 2011, the total fund balance in the Recreation Fund as consolidated is \$11,550,622. That balance will increase when fiscal 2012 activity is completed. The total surplus anticipated based on the proposed 2013 budget is \$1,388,670 inclusive of the \$1.5 million transfer to capital projects.

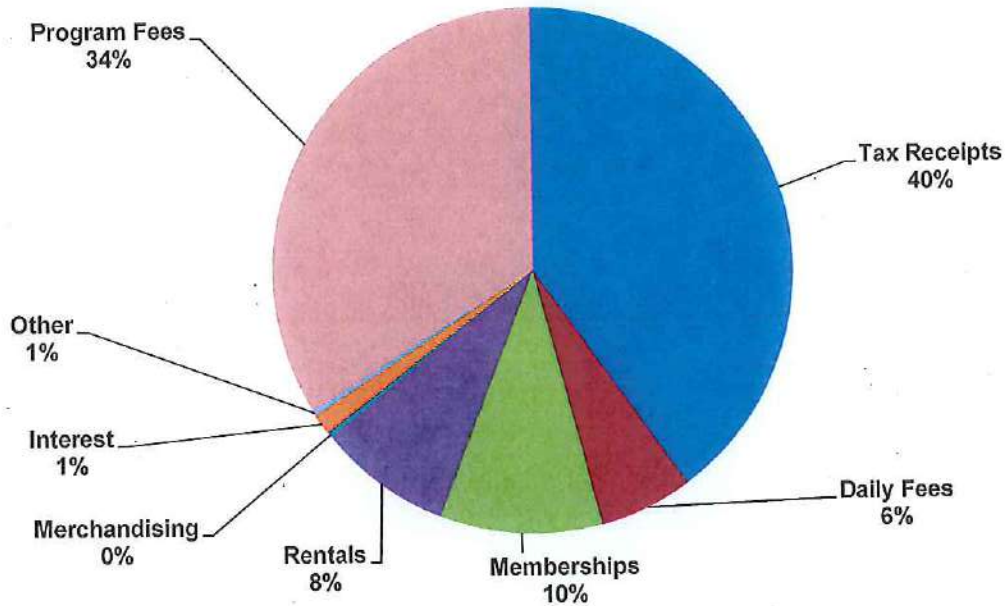
Park District of Highland Park
Consolidated Analysis of Recreation Fund

Revenues:	Recreation	Heller	Golf	Tennis	Total
Tax Receipts	4,140,270	520,961			4,661,231
Daily Fees	599,205		496,205	3,400	1,098,810
Memberships	1,040,587		217,695	93,674	1,351,956
Rentals	863,511	22,315	187,775	215,315	1,288,916
Merchandising	37,503	25	16,200	25,364	79,092
Investment Income	129,356				129,356
Other Income	38,250		38,735	15,900	92,885
Program Fees	3,487,261	298,434	57,625	872,211	4,715,531
Total Revenues	10,335,943	841,735	1,014,235	1,225,864	13,417,777

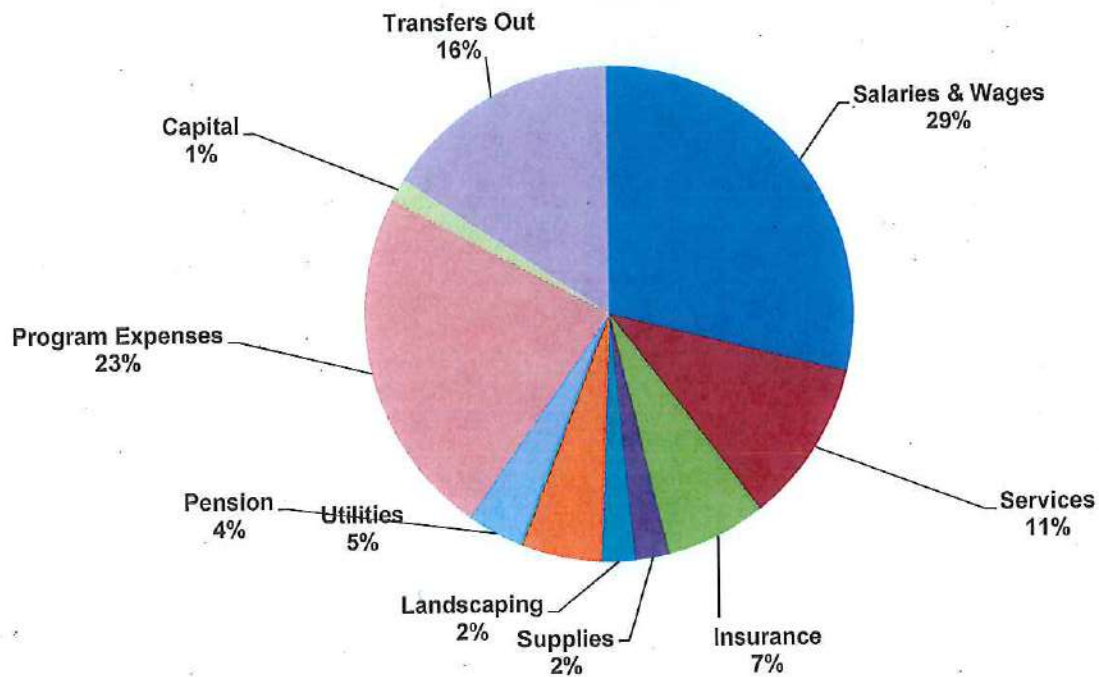
Expenditures:	Recreation	Heller	Golf	Tennis	Total
Salaries and Wages	3,547,533	309,314	572,931	307,244	4,737,022
Contractual Services	1,018,214	49,439	140,000	72,226	1,279,879
Insurance	637,303	70,647	162,708	87,087	957,745
Materials and Supplies	235,060	18,999	69,545	18,646	342,250
Maintenance and Landscaping	206,673	10,800	88,050	12,250	317,773
Utilities	496,878	22,498	43,980	70,981	634,337
Pension Contributions	365,794	31,046	49,201	51,452	497,493
Cost of Goods Sold	0		12,380	18,839	31,219
Program Expenses	2,044,375	130,008	43,510	370,888	2,588,781
Capital Outlay	141,410	10,000			151,410
Transfers Out	1,500,000				1,500,000
Total Expenditures	10,193,240	652,751	1,182,305	1,009,613	13,037,909

Consolidated Analysis of Recreation Fund

Revenue Budget 2012-13



Expenditure Budget 2012-13



....Park District Of Highland Park.....

PROPOSED BUDGET

FISCAL YEAR: 2012 - 2013

FUND..... 29 RECREATION.

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
REVENUES							
	TAX RECEIPTS	3,986,330	4,115,303	4,140,270	4,140,270	0	0.0
	DAILY FEES	805,266	782,599	788,835	599,205	189,630-	24.0-
	NON-RESIDENT MEMBERSHIPS	0	0	0	0	0	0.0
	RESIDENT MEMBERSHIPS	1,136,642	1,112,658	1,119,000	1,040,587	78,413-	7.0-
	RENTALS	666,116	707,127	760,592	762,831	2,239	0.3
	MERCHANDISING	19,775	20,987	37,438	37,503	65	0.2
	INVESTMENT INCOME	178,079	74,896	120,000	129,356	9,356	7.8
	OTHER INCOME	99,904	66,933	38,750	38,250	500-	1.3-
	PROGRAM FEES	3,497,075	3,420,325	3,651,123	3,587,941	63,182-	1.7-
	TRANSFERS IN	0	0	0	0	0	0.0
	TOTAL REVENUE	10389187	10300828	10,656,008	10,335,942	320,065-	3.0-
EXPENSES							
	SALARIES & WAGES	3,284,648	3,430,284	3,488,497	3,543,782	55,285	1.6
	CONTRACTUAL SERVICES	933,478	876,074	1,015,318	1,018,214	2,896	0.3
	INSURANCE	333,522	456,212	488,711	637,303	148,592	30.4
	MATERIALS & SUPPLIES	249,470	214,670	255,059	235,060	19,999-	7.8-
	MAINTENANCE & LANDSCAPING	202,344	190,391	180,280	206,673	26,393	14.6
	UTILITIES	487,123	495,139	501,305	496,878	4,427-	0.9-
	PENSION CONTRIBUTIONS	658,038	768,289	617,316	365,794	251,522-	40.7-
	COST OF GOODS SOLD	0	0	0	0	0	0.0
	PROGRAM EXPENSES	1,984,537	1,895,588	2,059,663	2,044,375	15,288-	0.7-
	CAPITAL OUTLAY	86,067	149,179	192,000	141,410	50,590-	26.4-
	OTHER	0	0	0	0	0	0.0
	TRANSFERS OUT	451,283	1,573,004	1,210,242	1,500,000	289,758	23.9
	TOTAL EXPENSE	8,670,510	10048829	10,008,391	10,189,489	181,098	1.8
	TOTAL FUND REVENUE	10389187	10300828	10,656,008	10,335,942	320,065-	3.0-
	TOTAL FUND EXPENSE	8,670,510	10048829	10,008,391	10,189,489	181,098	1.8
	NET FUND INCOME/LOSS	1,718,677	251,999	647,617	146,453	501,163-	77.4-

....Park District of Highland Park.....

PROPOSED BUDGET

FISCL YEAR: 2012-2013

FUND..... 29 RECREATION
CENTER..... 11 ADMINISTRATIVE
ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
REVENUES						
TAX RECEIPTS	3,986,330	4,115,303	4,140,270	4,140,270	0	0.0
RENTALS	0	0	0	0	0	0.0
MERCHANDISING	50	65	100	100	0	0.0
INVESTMENT INCOME	178,079	74,896	120,000	129,356	9,356	7.8
OTHER INCOME	24,266	16,896	21,000	20,000	1,000-	4.8-
PROGRAM FEES	0	0	0	0	0	0.0
TOTAL REVENUE	4,188,724	4,207,159	4,281,370	4,289,726	8,356	0.2
EXPENSES						
SALARIES & WAGES	745,347	830,298	797,426	1,242,713	445,287	55.8
CONTRACTUAL SERVICES	345,023	331,479	406,399	387,967	18,432-	4.5-
INSURANCE	49,685	143,870	158,182	251,969	93,787	59.3
MATERIALS & SUPPLIES	31,164	29,936	35,500	37,000	1,500	4.2
MAINTENANCE & LANDSCAPING	5,614	2,191	2,000	0	2,000-	100.0-
UTILITIES	2,938	3,165	3,200	3,500	300	9.4
PENSION CONTRIBUTIONS	145,713	179,720	5,405	96,628	91,223	1687.8
CAPITAL OUTLAY	230-	42,533	40,000	10,000	30,000-	75.0-
OTHER	0	0	0	0	0	0.0
TRANSFERS OUT	451,283	1,573,004	1,210,242	1,500,000	289,758	23.9
TOTAL EXPENSE	1,776,536	3,136,196	2,658,354	3,529,777	871,423	32.8
TOTAL REVENUE	4,188,724	4,207,159	4,281,370	4,289,726	8,356	0.2
TOTAL EXPENSE	1,776,536	3,136,196	2,658,354	3,529,777	871,423	32.8
NET INCOME/LOSS	2,412,188	1,070,964	1,623,016	759,949	863,067-	53.2-
TOTAL CENTER REVENUE	4,188,724	4,207,159	4,281,370	4,289,726	8,356	0.2
TOTAL CENTER EXPENSE	1,776,536	3,136,196	2,658,354	3,529,777	871,423	32.8
NET CENTER INCOME/LOSS	2,412,188	1,070,964	1,623,016	759,949	863,067-	53.2-

....Park District Of Highland Park.....

PROPOSED BUDGET

FISCL YEAR: 2012-2013

FUND..... 29 RECREATION
CENTER..... 22 PUBLIC INFORMATION
ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
EXPENSES						
SALARIES & WAGES	99,861	104,373	199,808	136,209	63,599-	31.8-
CONTRACTUAL SERVICES	75,243	63,695	83,650	113,424	29,774	35.6
INSURANCE	13,030	17,042	17,741	31,558	13,817	77.9
MATERIALS & SUPPLIES	4,741	2,664	9,900	9,300	600-	6.1-
UTILITIES	428	549	600	600	0	0.0
PENSION CONTRIBUTIONS	17,459	22,287	23,369	11,980	11,389-	48.7-
TOTAL EXPENSE	210,761	210,609	335,068	303,071	31,997-	9.6-
TOTAL REVENUE	0	0	0	0	0	0.0
TOTAL EXPENSE	210,761	210,609	335,068	303,071	31,997-	9.6-
NET INCOME/LOSS	210,761-	210,609-	335,068-	303,071-	31,997	9.6-
TOTAL CENTER REVENUE	0	0	0	0	0	0.0
TOTAL CENTER EXPENSE	210,761	210,609	335,068	303,071	31,997-	9.6-
NET CENTER INCOME/LOSS	210,761-	210,609-	335,068-	303,071-	31,997	9.6-

....Park District Of Highland Park.....

PROPOSED BUDGET

FISCL YEAR: 2012-2013

FUND..... 29 RECREATION
CENTER..... 24 WEST RIDGE CENTER
ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
REVENUES						
RENTALS	52,304	45,414	32,971	30,048	2,923-	8.9-
MERCHANDISING	380	277	300	300	0	0.0
OTHER INCOME	0	0	0	0	0	0.0
PROGRAM FEES	365,542	407,182	454,052	591,257	137,205	30.2
TOTAL REVENUE	418,226	452,873	487,323	621,605	134,282	27.6
EXPENSES						
SALARIES & WAGES	243,443	230,379	204,531	287,174	82,643	40.4
CONTRACTUAL SERVICES	60,490	61,329	60,420	57,040	3,380-	5.6-
INSURANCE	51,301	43,897	45,965	53,719	7,754	16.9
MATERIALS & SUPPLIES	20,661	20,125	18,281	21,500	3,219	17.6
MAINTENANCE & LANDSCAPING	13,967	17,937	18,400	12,600	5,800-	31.5-
UTILITIES	87,660	83,928	85,214	86,502	1,288	1.5
PENSION CONTRIBUTIONS	65,776	73,585	75,364	34,640	40,724-	54.0-
PROGRAM EXPENSES	196,445	189,577	262,847	416,300	153,453	58.4
CAPITAL OUTLAY	17,829	3,006	10,000	10,000	0	0.0
TOTAL EXPENSE	757,571	723,763	781,022	979,475	198,453	25.4
TOTAL REVENUE	418,226	452,873	487,323	621,605	134,282	27.6
TOTAL EXPENSE	757,571	723,763	781,022	979,475	198,453	25.4
NET INCOME/LOSS	339,345-	270,890-	293,699-	357,870-	64,171-	21.9
TOTAL CENTER REVENUE	418,226	452,873	487,323	621,605	134,282	27.6
TOTAL CENTER EXPENSE	757,571	723,763	781,022	979,475	198,453	25.4
NET CENTER INCOME/LOSS	339,345-	270,890-	293,699-	357,870-	64,171-	21.9

....Park District Of Highland Park.....

PROPOSED BUDGET

FISCL YEAR: 2012-2013

FUND..... 29 RECREATION

CENTER..... 26 ATHLETICS

ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
REVENUES							
	RENTALS	0	73,013	76,350	77,000	650	0.9
	OTHER INCOME	18,496	1,203	0	1,000	1,000	0.0
	PROGRAM FEES	730,333	748,968	862,076	907,232	45,156	5.2
	TOTAL REVENUE	748,829	823,183	938,426	985,232	46,806	5.0
EXPENSES							
	SALARIES & WAGES	226,759	271,478	253,014	190,436	62,578-	24.7-
	CONTRACTUAL SERVICES	25,766	47,215	52,450	47,800	4,650-	8.9-
	INSURANCE	59,776	63,219	67,735	40,140	27,595-	40.7-
	MATERIALS & SUPPLIES	12,378	15,123	21,141	20,885	256-	1.2-
	MAINTENANCE & LANDSCAPING	0	204	0	0	0	0.0
	UTILITIES	35,212	35,498	35,700	35,700	0	0.0
	PENSION CONTRIBUTIONS	63,693	74,100	77,818	36,420	41,398-	53.2-
	PROGRAM EXPENSES	427,602	482,521	562,678	588,835	26,157	4.7
	CAPITAL OUTLAY	0	43,495	38,000	40,500	2,500	6.6
	TOTAL EXPENSE	851,185	1,032,852	1,108,536	1,000,716	107,820-	9.7-
	TOTAL REVENUE	748,829	823,183	938,426	985,232	46,806	5.0
	TOTAL EXPENSE	851,185	1,032,852	1,108,536	1,000,716	107,820-	9.7-
	NET INCOME/LOSS	102,356-	209,669-	170,110-	15,484-	154,626	90.9-
	TOTAL CENTER REVENUE	748,829	823,183	938,426	985,232	46,806	5.0
	TOTAL CENTER EXPENSE	851,185	1,032,852	1,108,536	1,000,716	107,820-	9.7-
	NET CENTER INCOME/LOSS	102,356-	209,669-	170,110-	15,484-	154,626	90.9-

....Park District Of Highland Park.....

PROPOSED BUDGET

FISCL YEAR: 2012-2013

FUND..... 29 RECREATION
CENTER..... 28 CAMPS
ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
REVENUES							
	PROGRAM FEES	1,195,829	1,074,061	1,080,654	1,053,525	27,129-	2.5-
	TOTAL REVENUE	1,195,829	1,074,061	1,080,654	1,053,525	27,129-	2.5-
EXPENSES							
	SALARIES & WAGES	57,152	66,415	69,000	64,236	4,764-	6.9-
	CONTRACTUAL SERVICES	23,271	18,740	18,250	21,500	3,250	17.8
	INSURANCE	16,356	9,881	10,483	9,985	498-	4.8-
	MATERIALS & SUPPLIES	6,399	5,128	12,450	9,800	2,650-	21.3-
	UTILITIES	312	288	350	300	50-	14.3-
	PENSION CONTRIBUTIONS	35,639	35,913	44,151	26,480	17,671-	40.0-
	PROGRAM EXPENSES	631,282	527,432	543,011	539,920	3,091-	0.6-
	CAPITAL OUTLAY	0	0	5,000	3,700	1,300-	26.0-
	TOTAL EXPENSE	770,410	663,797	702,695	675,921	26,774-	3.8-
	TOTAL REVENUE	1,195,829	1,074,061	1,080,654	1,053,525	27,129-	2.5-
	TOTAL EXPENSE	770,410	663,797	702,695	675,921	26,774-	3.8-
	NET INCOME/LOSS	425,419	410,264	377,959	377,604	355-	0.1-
	TOTAL CENTER REVENUE	1,195,829	1,074,061	1,080,654	1,053,525	27,129-	2.5-
	TOTAL CENTER EXPENSE	770,410	663,797	702,695	675,921	26,774-	3.8-
	NET CENTER INCOME/LOSS	425,419	410,264	377,959	377,604	355-	0.1-

....Park District Of Highland Park.....

PROPOSED BUDGET

FISCL YEAR: 2012-2013

FUND..... 29 RECREATION
 CENTER..... 29 SPECIAL EVENTS
 ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
REVENUES							
	OTHER INCOME	4,350	3,900	0	0	0	0.0
	PROGRAM FEES	23,094	24,388	26,775	27,185	410	1.5
	TOTAL REVENUE	27,444	28,288	26,775	27,185	410	1.5
EXPENSES							
	SALARIES & WAGES	36,401	22,133	31,648	30,721	927-	2.9-
	CONTRACTUAL SERVICES	334	524	650	200	450-	69.2-
	INSURANCE	10,830	7,926	8,064	5,605	2,459-	30.5-
	MATERIALS & SUPPLIES	93	50	0	100	100	0.0
	UTILITIES	90	283	0	700	700	0.0
	PENSION CONTRIBUTIONS	8,010	5,900	8,524	3,365	5,159-	60.5-
	PROGRAM EXPENSES	82,899	80,163	78,041	86,713	8,672	11.1
	CAPITAL OUTLAY	0	0	0	0	0	0.0
	TOTAL EXPENSE	138,658	116,978	126,927	127,404	477	0.4
	TOTAL REVENUE	27,444	28,288	26,775	27,185	410	1.5
	TOTAL EXPENSE	138,658	116,978	126,927	127,404	477	0.4
	NET INCOME/LOSS	111,214-	88,690-	100,152-	100,219-	67-	0.1
	TOTAL CENTER REVENUE	27,444	28,288	26,775	27,185	410	1.5
	TOTAL CENTER EXPENSE	138,658	116,978	126,927	127,404	477	0.4
	NET CENTER INCOME/LOSS	111,214-	88,690-	100,152-	100,219-	67-	0.1

....Park District Of Highland Park.....

PROPOSED BUDGET

FISCL YEAR: 2012-2013

FUND..... 29 RECREATION

CENTER..... 31 HIDDEN CREEK AQUAPARK

ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
REVENUES						
DAILY FEES	160,015	200,778	205,500	186,074	19,426-	9.5-
RENTALS	7,922	9,230	9,000	6,970	2,030-	22.6-
MERCHANDISING	1,044	1,025	16,150	10,750	5,400-	33.4-
OTHER INCOME	3,537	5,019	750	750	0	0.0
PROGRAM FEES	222,168	219,739	240,397	231,631	8,766-	3.7-
TOTAL REVENUE	394,685	435,791	471,797	436,175	35,622-	7.6-
EXPENSES						
SALARIES & WAGES	303,866	327,933	352,247	275,041	77,206-	21.9-
CONTRACTUAL SERVICES	32,648	36,027	45,782	43,660	2,122-	4.6-
INSURANCE	18,530	16,220	17,322	14,785	2,537-	14.7-
MATERIALS & SUPPLIES	33,138	30,272	33,640	25,599	8,041-	23.9-
MAINTENANCE & LANDSCAPING	59,153	68,976	60,330	101,150	40,820	67.7
UTILITIES	101,503	114,892	107,500	104,051	3,449-	3.2-
PENSION CONTRIBUTIONS	31,449	34,430	50,646	21,041	29,605-	58.5-
PROGRAM EXPENSES	258	0	0	0	0	0.0
CAPITAL OUTLAY	12,521	30,634	23,000	17,160	5,840-	25.4-
TOTAL EXPENSE	593,065	659,385	690,467	602,488	87,979-	12.7-
TOTAL REVENUE	394,685	435,791	471,797	436,175	35,622-	7.6-
TOTAL EXPENSE	593,065	659,385	690,467	602,488	87,979-	12.7-
NET INCOME/LOSS	198,380-	223,594-	218,670-	166,313-	52,357	23.9-
TOTAL CENTER REVENUE	394,685	435,791	471,797	436,175	35,622-	7.6-
TOTAL CENTER EXPENSE	593,065	659,385	690,467	602,488	87,979-	12.7-
NET CENTER INCOME/LOSS	198,380-	223,594-	218,670-	166,313-	52,357	23.9-

....Park District Of Highland Park.....

PROPOSED BUDGET

FISCL YEAR: 2012-2013

FUND..... 29 RECREATION
CENTER..... 33 ROSEWOOD BEACH
ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
REVENUES						
MERCHANDISING	0	0	0	0	0	0.0
PROGRAM FEES	7,125	7,184	9,050	8,300	750-	8.3-
TOTAL REVENUE	7,125	7,184	9,050	8,300	750-	8.3-
EXPENSES						
SALARIES & WAGES	22,498	24,994	29,709	31,285	1,576	5.3
CONTRACTUAL SERVICES	26,097	21,975	17,490	18,709	1,219	7.0
INSURANCE	1,822	4	0	11,619	11,619	0.0
MATERIALS & SUPPLIES	1,507	2,563	4,950	2,980	1,970-	39.8-
MAINTENANCE & LANDSCAPING	409	149	5,400	250	5,150-	95.4-
UTILITIES	1,008	1,488	1,650	1,475	175-	10.6-
PENSION CONTRIBUTIONS	2,657	2,696	4,420	2,359	2,061-	46.6-
TOTAL EXPENSE	55,998	53,869	63,619	68,677	5,058	8.0
TOTAL REVENUE	7,125	7,184	9,050	8,300	750-	8.3-
TOTAL EXPENSE	55,998	53,869	63,619	68,677	5,058	8.0
NET INCOME/LOSS	48,873-	46,686-	54,569-	60,377-	5,808-	10.6
TOTAL CENTER REVENUE	7,125	7,184	9,050	8,300	750-	8.3-
TOTAL CENTER EXPENSE	55,998	53,869	63,619	68,677	5,058	8.0
NET CENTER INCOME/LOSS	48,873-	46,686-	54,569-	60,377-	5,808-	10.6

....Park District Of Highland Park.....

PROPOSED BUDGET

FISCAL YEAR: 2012-2013

FUND..... 29 RECREATION
CENTER..... 34 BOATING BEACH
ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
REVENUES						
RENTALS	250	220	220	340	120	54.6
MERCHANDISING	76	75	100	75	25-	25.0-
OTHER INCOME	9,757	9,762	10,000	10,000	0	0.0
PROGRAM FEES	96,262	103,933	102,999	103,122	123	0.1
TOTAL REVENUE	106,345	113,993	113,319	113,537	218	0.2
EXPENSES						
SALARIES & WAGES	54,480	57,370	61,109	52,189	8,920-	14.6-
CONTRACTUAL SERVICES	8,404	6,329	10,400	11,996	1,596	15.4
INSURANCE	4,121	5,263	5,645	0	5,645-	100.0-
MATERIALS & SUPPLIES	5,916	5,027	4,100	4,619	519	12.7
MAINTENANCE & LANDSCAPING	17,272	1,878	3,150	3,150	0	0.0
UTILITIES	8,938	8,774	6,640	7,250	610	9.2
PENSION CONTRIBUTIONS	8,331	9,611	8,824	3,992	4,832-	54.8-
CAPITAL OUTLAY	0	0	3,000	5,000	2,000	66.7
TOTAL EXPENSE	107,461	94,252	102,868	88,196	14,672-	14.3-
TOTAL REVENUE	106,345	113,993	113,319	113,537	218	0.2
TOTAL EXPENSE	107,461	94,252	102,868	88,196	14,672-	14.3-
NET INCOME/LOSS	1,116-	19,741	10,451	25,341	14,890	142.5
TOTAL CENTER REVENUE	106,345	113,993	113,319	113,537	218	0.2
TOTAL CENTER EXPENSE	107,461	94,252	102,868	88,196	14,672-	14.3-
NET CENTER INCOME/LOSS	1,116-	19,741	10,451	25,341	14,890	142.5

....Park District Of Highland Park.....

PROPOSED BUDGET

FISCL YEAR: 2012-2013

FUND..... 29 RECREATION

CENTER..... 36 SHILE

ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
REVENUES						
OTHER INCOME	21,682	6,295	4,000	3,500	500-	12.5-
PROGRAM FEES	2,064	305	500	400	100-	20.0-
TOTAL REVENUE	23,747	6,600	4,500	3,900	600-	13.3-
EXPENSES						
MATERIALS & SUPPLIES	0	0	0	0	0	0.0
PENSION CONTRIBUTIONS	0	0	0	0	0	0.0
PROGRAM EXPENSES	0	0	0	0	0	0.0
TOTAL EXPENSE	0	0	0	0	0	0.0
TOTAL REVENUE	23,747	6,600	4,500	3,900	600-	13.3-
TOTAL EXPENSE	0	0	0	0	0	0.0
NET INCOME/LOSS	23,747	6,600	4,500	3,900	600-	13.3-
TOTAL CENTER REVENUE	23,747	6,600	4,500	3,900	600-	13.3-
TOTAL CENTER EXPENSE	0	0	0	0	0	0.0
NET CENTER INCOME/LOSS	23,747	6,600	4,500	3,900	600-	13.3-

....Park District Of Highland Park.....

PROPOSED BUDGET

FISCAL YEAR: 2012-2013

FUND..... 29 RECREATION
CENTER..... 38 ICE ARENA
ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
REVENUES							
	DAILY FEES	77,428	79,963	73,335	88,247	14,912	20.3
	RENTALS	439,235	440,535	477,851	503,808	25,957	5.4
	MERCHANDISING	15,560	17,075	18,288	18,288	0	0.0
	OTHER INCOME	727	7,256	1,500	1,500	0	0.0
	PROGRAM FEES	456,436	469,735	455,500	385,687	69,813-	15.3-
	TOTAL REVENUE	989,387	1,014,563	1,026,474	997,529	28,944-	2.8-
EXPENSES							
	SALARIES & WAGES	335,830	350,846	359,269	187,356	171,914-	47.9-
	CONTRACTUAL SERVICES	57,246	55,028	76,247	72,976	3,271-	4.3-
	INSURANCE	31,469	44,382	47,351	61,695	14,344	30.3
	MATERIALS & SUPPLIES	29,462	28,020	30,877	26,527	4,350-	14.1-
	MAINTENANCE & LANDSCAPING	59,841	46,773	46,000	44,523	1,477-	3.2-
	UTILITIES	135,093	140,071	150,000	150,600	600	0.4
	PENSION CONTRIBUTIONS	81,284	101,211	96,965	34,979	61,986-	63.9-
	PROGRAM EXPENSES	295,515	293,375	252,150	256,762	4,612	1.8
	CAPITAL OUTLAY	14,562	17,665	25,500	27,300	1,800	7.1
	TOTAL EXPENSE	1,040,302	1,077,371	1,084,359	862,717	221,641-	20.4-
	TOTAL REVENUE	989,387	1,014,563	1,026,474	997,529	28,944-	2.8-
	TOTAL EXPENSE	1,040,302	1,077,371	1,084,359	862,717	221,641-	20.4-
	NET INCOME/LOSS	50,915-	62,808-	57,885-	134,812	192,697	332.9-
	TOTAL CENTER REVENUE	989,387	1,014,563	1,026,474	997,529	28,944-	2.8-
	TOTAL CENTER EXPENSE	1,040,302	1,077,371	1,084,359	862,717	221,641-	20.4-
	NET CENTER INCOME/LOSS	50,915-	62,808-	57,885-	134,812	192,697	332.9-

....Park District Of Highland Park.....

PROPOSED BUDGET

FISCL YEAR: 2012-2013

FUND..... 29 RECREATION
CENTER..... 49 RECREATION CENTER ADMIN
ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
REVENUES						
RESIDENT MEMBERSHIPS	0	0	0	0	0	0.0
RENTALS	127,659	108,108	128,200	107,200	21,000-	16.4-
MERCHANDISING	2,666	2,471	2,500	7,990	5,490	219.6
OTHER INCOME	543	173	0	0	0	0.0
PROGRAM FEES	118,596	56,506	55,500	44,550	10,950-	19.7-
TRANSFERS IN	0	0	0	0	0	0.0
TOTAL REVENUE	249,464	167,258	186,200	159,740	26,460-	14.2-
EXPENSES						
SALARIES & WAGES	414,517	434,389	426,749	363,623	63,126-	14.8-
CONTRACTUAL SERVICES	254,991	220,308	229,590	232,851	3,261	1.4
INSURANCE	46,495	67,775	72,221	114,881	42,660	59.1
MATERIALS & SUPPLIES	67,681	52,364	53,500	60,500	7,000	13.1
MAINTENANCE & LANDSCAPING	21,798	25,788	25,000	30,000	5,000	20.0
UTILITIES	108,348	100,616	105,051	106,200	1,149	1.1
PENSION CONTRIBUTIONS	90,422	108,973	112,421	32,578	79,843-	71.0-
PROGRAM EXPENSES	145,010	119,700	116,850	62,710	54,140-	46.3-
TOTAL EXPENSE	1,149,261	1,129,913	1,141,382	1,003,343	138,039-	12.1-
TOTAL REVENUE	249,464	167,258	186,200	159,740	26,460-	14.2-
TOTAL EXPENSE	1,149,261	1,129,913	1,141,382	1,003,343	138,039-	12.1-
NET INCOME/LOSS	899,797-	962,656-	955,182-	843,603-	111,579	11.7-
TOTAL CENTER REVENUE	249,464	167,258	186,200	159,740	26,460-	14.2-
TOTAL CENTER EXPENSE	1,149,261	1,129,913	1,141,382	1,003,343	138,039-	12.1-
NET CENTER INCOME/LOSS	899,797-	962,656-	955,182-	843,603-	111,579	11.7-

....Park District Of Highland Park.....

PROPOSED BUDGET

FISCL YEAR: 2012-2013

FUND..... 29 RECREATION
 CENTER..... 51 RECREATION CENTER FITNESS
 ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
REVENUES							
	DAILY FEES	526,905	466,475	477,000	304,494	172,506-	36.2-
	NON-RESIDENT MEMBERSHIPS	0	0	0	0	0	0.0
	RESIDENT MEMBERSHIPS	1,117,858	1,089,379	1,095,000	1,006,800	88,200-	8.1-
	OTHER INCOME	1,545	1,430	1,500	1,500	0	0.0
	PROGRAM FEES	13,010	17,798	39,000	44,220	5,220	13.4
	TRANSFERS IN	0	0	0	0	0	0.0
	TOTAL REVENUE	1,659,318	1,575,082	1,612,500	1,357,014	255,486-	15.8-
EXPENSES							
	SALARIES & WAGES	553,185	512,585	513,500	510,814	2,686-	0.5-
	CONTRACTUAL SERVICES	10,868	3,872	2,040	5,590	3,550	174.0
	INSURANCE	12,636	15,335	16,128	41,347	25,219	156.4
	MATERIALS & SUPPLIES	19,267	13,384	17,000	10,750	6,250-	36.8-
	MAINTENANCE & LANDSCAPING	9,252	6,609	7,000	6,000	1,000-	14.3-
	PENSION CONTRIBUTIONS	72,870	78,032	76,288	41,834	34,454-	45.2-
	PROGRAM EXPENSES	14,201	12,884	17,000	15,640	1,360-	8.0-
	CAPITAL OUTLAY	16,186	0	45,500	27,750	17,750-	39.0-
	TOTAL EXPENSE	708,465	642,701	694,456	659,725	34,731-	5.0-
	TOTAL REVENUE	1,659,318	1,575,082	1,612,500	1,357,014	255,486-	15.8-
	TOTAL EXPENSE	708,465	642,701	694,456	659,725	34,731-	5.0-
	NET INCOME/LOSS	950,853	932,381	918,044	697,289	220,755-	24.1-
	TOTAL CENTER REVENUE	1,659,318	1,575,082	1,612,500	1,357,014	255,486-	15.8-
	TOTAL CENTER EXPENSE	708,465	642,701	694,456	659,725	34,731-	5.0-
	NET CENTER INCOME/LOSS	950,853	932,381	918,044	697,289	220,755-	24.1-

....Park District Of Highland Park.....

PROPOSED BUDGET

FISCL YEAR: 2012-2013

FUND..... 29 RECREATION
CENTER..... 53 RECREATION CENTER AQUATICS
ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
REVENUES						
DAILY FEES	40,918	35,383	33,000	20,390	12,610-	38.2-
NON-RESIDENT MEMBERSHIPS	0	0	0	0	0	0.0
RESIDENT MEMBERSHIPS	18,784	23,279	24,000	33,787	9,787	40.8
RENTALS	38,745	30,608	36,000	37,465	1,465	4.1
OTHER INCOME	0	0	0	0	0	0.0
PROGRAM FEES	112,196	119,835	159,000	190,832	31,832	20.0
TOTAL REVENUE	210,642	209,105	252,000	282,474	30,474	12.1
EXPENSES						
SALARIES & WAGES	124,647	140,458	143,504	171,985	28,481	19.9
CONTRACTUAL SERVICES	5,405	3,288	2,000	4,500	2,500	125.0
INSURANCE	8,237	11,735	13,003	0	13,003-	100.0-
MATERIALS & SUPPLIES	12,578	6,707	8,020	5,500	2,520-	31.4-
MAINTENANCE & LANDSCAPING	13,128	17,958	11,000	9,000	2,000-	18.2-
PENSION CONTRIBUTIONS	17,492	22,677	22,439	19,498	2,961-	13.2-
PROGRAM EXPENSES	50,733	49,892	80,000	77,495	2,505-	3.1-
TOTAL EXPENSE	232,220	252,715	279,986	287,978	7,992	2.9
TOTAL REVENUE	210,642	209,105	252,000	282,474	30,474	12.1
TOTAL EXPENSE	232,220	252,715	279,986	287,978	7,992	2.9
NET INCOME/LOSS	21,577-	43,610-	27,986-	5,504-	22,482	80.3-
TOTAL CENTER REVENUE	210,642	209,105	252,000	282,474	30,474	12.1
TOTAL CENTER EXPENSE	232,220	252,715	279,986	287,978	7,992	2.9
NET CENTER INCOME/LOSS	21,577-	43,610-	27,986-	5,504-	22,482	80.3-

....Park District Of Highland Park.....

PROPOSED BUDGET

FISCAL YEAR: 2012 - 2013

FUND..... 26 MUSEUM

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
REVENUES							
	TAX RECEIPTS	533,382	517,820	458,000	520,961	62,961	13.8
	RESIDENT MEMBERSHIPS	0	0	0	0	0	0.0
	RENTALS	24,461	26,008	23,000	22,315	685-	3.0-
	MERCHANDISING	20	19	50	25	25-	50.0-
	INVESTMENT INCOME	10,669	5,663	12,000	0	12,000-	100.0-
	OTHER INCOME	26,610	1,775	1,000	0	1,000-	100.0-
	PROGRAM FEES	292,064	292,153	294,112	298,434	4,322	1.5
	TOTAL REVENUE	887,207	843,439	788,162	841,735	53,573	6.8
EXPENSES							
	SALARIES & WAGES	360,331	348,970	360,594	309,314	51,280-	14.2-
	CONTRACTUAL SERVICES	47,894	45,321	58,574	49,439	9,135-	15.6-
	INSURANCE	55,207	78,309	82,914	70,647	12,267-	14.8-
	MATERIALS & SUPPLIES	23,260	21,946	26,970	18,999	7,971-	29.6-
	MAINTENANCE & LANDSCAPING	13,447	11,566	11,050	10,800	250-	2.3-
	UTILITIES	20,404	20,980	20,850	22,498	1,648	7.9
	PENSION CONTRIBUTIONS	70,158	76,929	82,086	31,046	51,040-	62.2-
	PROGRAM EXPENSES	136,815	139,172	132,863	130,008	2,855-	2.2-
	CAPITAL OUTLAY	20,100	10,486	8,500	10,000	1,500	17.7
	OTHER	0	0	0	0	0	0.0
	TOTAL EXPENSE	747,617	753,680	784,401	652,751	131,650-	16.8-
	TOTAL FUND REVENUE	887,207	843,439	788,162	841,735	53,573	6.8
	TOTAL FUND EXPENSE	747,617	753,680	784,401	652,751	131,650-	16.8-
	NET FUND INCOME/LOSS	139,590	89,758	3,761	188,984	185,223	4924.8

....Park District Of Highland Park.....

PROPOSED BUDGET

FISCL YEAR: 2012-2013

FUND..... 26 MUSEUM
CENTER..... 11 ADMINISTRATIVE
ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
REVENUES						
TAX RECEIPTS	533,382	517,820	458,000	520,961	62,961	13.8
RENTALS	24,461	26,008	23,000	22,315	685-	3.0-
MERCHANDISING	20	19	50	25	25-	50.0-
INVESTMENT INCOME	10,669	5,663	12,000	0	12,000-	100.0-
OTHER INCOME	0	580-	1,000	0	1,000-	100.0-
PROGRAM FEES	292,064	292,153	294,112	298,434	4,322	1.5
TOTAL REVENUE	860,597	841,084	788,162	841,735	53,573	6.8
EXPENSES						
SALARIES & WAGES	360,331	348,970	360,594	309,314	51,280-	14.2-
CONTRACTUAL SERVICES	47,894	45,321	58,574	49,439	9,135-	15.6-
INSURANCE	55,207	78,309	82,914	70,647	12,267-	14.8-
MATERIALS & SUPPLIES	23,260	21,946	26,970	18,999	7,971-	29.6-
MAINTENANCE & LANDSCAPING	13,447	11,566	11,050	10,800	250-	2.3-
UTILITIES	20,404	20,980	20,850	22,498	1,648	7.9
PENSION CONTRIBUTIONS	70,158	76,929	82,086	31,046	51,040-	62.2-
PROGRAM EXPENSES	136,815	139,172	132,863	130,008	2,855-	2.2-
CAPITAL OUTLAY	0	0	8,500	10,000	1,500	17.7
OTHER	0	0	0	0	0	0.0
TOTAL EXPENSE	727,516	743,194	784,401	652,751	131,650-	16.8-
TOTAL REVENUE	860,597	841,084	788,162	841,735	53,573	6.8
TOTAL EXPENSE	727,516	743,194	784,401	652,751	131,650-	16.8-
NET INCOME/LOSS	133,080	97,890	3,761	188,984	185,223	4924.8
TOTAL CENTER REVENUE	860,597	841,084	788,162	841,735	53,573	6.8
TOTAL CENTER EXPENSE	727,516	743,194	784,401	652,751	131,650-	16.8-
NET CENTER INCOME/LOSS	133,080	97,890	3,761	188,984	185,223	4924.8

....Park District Of Highland Park.....

PROPOSED BUDGET

FISCAL YEAR: 2012 - 2013

FUND..... 40 GOLF COURSE

ACCOUNT NUMBER DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
REVENUES						
DAILY FEES	500,886	455,899	477,265	496,205	18,940	4.0
NON-RESIDENT MEMBERSHIPS	0	0	0	0	0	0.0
RESIDENT MEMBERSHIPS	229,757	225,698	213,395	217,695	4,300	2.0
RENTALS	196,442	193,913	196,300	187,775	8,525-	4.3-
MERCHANDISING	21,456	22,464	20,000	16,200	3,800-	19.0-
INVESTMENT INCOME	0	0	0	0	0	0.0
OTHER INCOME	41,501	38,643	38,500	38,735	235	0.6
PROGRAM FEES	69,926	73,707	75,550	57,625	17,925-	23.7-
INTEREST INCOME	1,510	788	1,000	0	1,000-	100.0-
TRANSFERS IN	225,000	370,000	297,680	0	297,680-	100.0-
TOTAL REVENUE	1,286,477	1,381,112	1,319,690	1,014,235	305,455-	23.2-
EXPENSES						
SALARIES & WAGES	640,595	625,432	625,884	572,931	52,953-	8.5-
CONTRACTUAL SERVICES	132,943	158,134	170,305	140,000	30,305-	17.8-
INSURANCE	81,546	83,891	88,688	162,708	74,020	83.5
MATERIALS & SUPPLIES	65,639	67,628	64,955	69,545	4,590	7.1
MAINTENANCE & LANDSCAPING	107,635	94,203	96,350	88,050	8,300-	8.6-
UTILITIES	45,732	45,056	46,612	43,980	2,632-	5.7-
PENSION CONTRIBUTIONS	115,267	133,033	138,815	49,201	89,614-	64.6-
COST OF GOODS SOLD	13,995	15,040	12,540	12,380	160-	1.3-
PROGRAM EXPENSES	50,648	46,657	53,540	43,510	10,030-	18.7-
CAPITAL OUTLAY	14,761	10,573	22,000	0	22,000-	100.0-
DEPRECIATION	0	0	0	0	0	0.0
OTHER	0	0	0	0	0	0.0
TRANSFERS OUT	0	0	0	0	0	0.0
TOTAL EXPENSE	1,268,760	1,279,647	1,319,689	1,182,305	137,384-	10.4-
TOTAL FUND REVENUE	1,286,477	1,381,112	1,319,690	1,014,235	305,455-	23.2-
TOTAL FUND EXPENSE	1,268,760	1,279,647	1,319,689	1,182,305	137,384-	10.4-
NET FUND INCOME/LOSS	17,717	101,465	1	168,070-	168,071-	-16807

....Park District Of Highland Park.....

PROPOSED BUDGET

FISCL YEAR: 2012-2013

FUND..... 40 GOLF COURSE
 CENTER..... 41 MAINTENANCE
 ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
EXPENSES						
SALARIES & WAGES	437,527	432,278	415,050	404,146	10,904-	2.6-
CONTRACTUAL SERVICES	65,891	65,857	65,260	52,802	12,458-	19.1-
INSURANCE	69,260	63,380	66,870	136,973	70,103	104.8
MATERIALS & SUPPLIES	38,577	47,901	43,750	43,540	210-	0.5-
MAINTENANCE & LANDSCAPING	99,909	90,949	88,850	81,650	7,200-	8.1-
UTILITIES	27,205	24,341	23,500	22,580	920-	3.9-
PENSION CONTRIBUTIONS	79,553	94,036	93,800	32,997	60,803-	64.8-
TOTAL EXPENSE	817,921	818,742	797,080	774,688	22,392-	2.8-
TOTAL REVENUE	0	0	0	0	0	0.0
TOTAL EXPENSE	817,921	818,742	797,080	774,688	22,392-	2.8-
NET INCOME/LOSS	817,921-	818,742-	797,080-	774,688-	22,392	2.8-
TOTAL CENTER REVENUE	0	0	0	0	0	0.0
TOTAL CENTER EXPENSE	817,921	818,742	797,080	774,688	22,392-	2.8-
NET CENTER INCOME/LOSS	817,921-	818,742-	797,080-	774,688-	22,392	2.8-

....Park District Of Highland Park.....

PROPOSED BUDGET

FISCL YEAR: 2012-2013

FUND..... 40 GOLF COURSE

CENTER..... 42 PRO SHOP

ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
REVENUES						
DAILY FEES	500,886	455,899	477,265	496,205	18,940	4.0
NON-RESIDENT MEMBERSHIPS	0	0	0	0	0	0.0
RESIDENT MEMBERSHIPS	229,757	225,698	213,395	217,695	4,300	2.0
RENTALS	196,442	193,913	196,300	187,775	8,525-	4.3-
MERCHANDISING	21,456	22,464	20,000	16,200	3,800-	19.0-
OTHER INCOME	41,501	38,643	38,500	38,735	235	0.6
PROGRAM FEES	69,926	73,707	75,550	57,625	17,925-	23.7-
INTEREST INCOME	1,510	788	1,000	0	1,000-	100.0-
TOTAL REVENUE	1,061,477	1,011,112	1,022,010	1,014,235	7,775-	0.8-
EXPENSES						
SALARIES & WAGES	203,069	193,154	210,834	168,785	42,049-	19.9-
CONTRACTUAL SERVICES	67,052	92,277	105,045	87,198	17,847-	17.0-
INSURANCE	12,286	20,512	21,818	25,735	3,917	18.0
MATERIALS & SUPPLIES	27,062	19,727	21,205	26,005	4,800	22.6
MAINTENANCE & LANDSCAPING	7,726	3,253	7,500	6,400	1,100-	14.7-
UTILITIES	18,526	20,715	23,112	21,400	1,712-	7.4-
PENSION CONTRIBUTIONS	35,714	38,997	45,015	16,204	28,811-	64.0-
COST OF GOODS SOLD	13,995	15,040	12,540	12,380	160-	1.3-
PROGRAM EXPENSES	50,648	46,657	53,540	43,310	10,030-	18.7-
TOTAL EXPENSE	436,078	450,332	500,609	407,617	92,992-	18.6-
TOTAL REVENUE	1,061,477	1,011,112	1,022,010	1,014,235	7,775-	0.8-
TOTAL EXPENSE	436,078	450,332	500,609	407,617	92,992-	18.6-
NET INCOME/LOSS	625,399	560,780	521,401	606,618	85,217	16.3
TOTAL CENTER REVENUE	1,061,477	1,011,112	1,022,010	1,014,235	7,775-	0.8-
TOTAL CENTER EXPENSE	436,078	450,332	500,609	407,617	92,992-	18.6-
NET CENTER INCOME/LOSS	625,399	560,780	521,401	606,618	85,217	16.3

....Park District Of Highland Park.....

PROPOSED BUDGET

FISCAL YEAR: 2012 - 2013

FUND..... 50 INDOOR TENNIS

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
REVENUES							
	DAILY FEES	4,204	3,898	2,856	3,400	544	19.1
	NON-RESIDENT MEMBERSHIPS	0	0	0	0	0	0.0
	RESIDENT MEMBERSHIPS	92,271	91,300	100,628	93,674	6,954-	6.9-
	RENTALS	218,065	207,881	228,899	215,315	13,584-	5.9-
	MERCHANDISING	23,327	25,503	24,797	25,364	567	2.3
	INVESTMENT INCOME	0	4,883-	0	0	0	0.0
	OTHER INCOME	16,271	18,061	18,850	15,900	2,950-	15.7-
	PROGRAM FEES	874,175	794,779	896,676	872,211	24,465-	2.7-
	INTEREST INCOME	22,792	15,407	16,600	0	16,600-	100.0-
	TOTAL REVENUE	1,251,105	1,151,946	1,289,306	1,225,864	63,442-	4.9-
EXPENSES							
	SALARIES & WAGES	397,389	366,331	324,306	307,244	17,062-	5.3-
	CONTRACTUAL SERVICES	79,927	72,912	91,023	72,226	18,797-	20.7-
	INSURANCE	54,706	65,227	70,084	87,087	17,003	24.3
	MATERIALS & SUPPLIES	20,325	19,455	22,400	18,646	3,754-	16.8-
	MAINTENANCE & LANDSCAPING	6,847	2,556	10,073	12,250	2,177	21.6
	UTILITIES	77,153	78,243	76,035	70,981	5,054-	6.7-
	PENSION CONTRIBUTIONS	102,003	107,787	84,886	51,452	33,434-	39.4-
	COST OF GOODS SOLD	19,564	19,436	20,037	18,839	1,198-	6.0-
	PROGRAM EXPENSES	348,205	334,390	415,484	370,888	44,596-	10.7-
	CAPITAL OUTLAY	4,870	3,915	0	0	0	0.0
	DEPRECIATION	0	0	0	0	0	0.0
	OTHER	0	0	0	0	0	0.0
	TRANSFERS OUT	0	0	0	0	0	0.0
	TOTAL EXPENSE	1,110,988	1,070,251	1,114,328	1,009,613	104,715-	9.4-
	TOTAL FUND REVENUE	1,251,105	1,151,946	1,289,306	1,225,864	63,442-	4.9-
	TOTAL FUND EXPENSE	1,110,988	1,070,251	1,114,328	1,009,613	104,715-	9.4-
	NET FUND INCOME/LOSS	140,117	81,695	174,978	216,251	41,273	23.6

....Park District Of Highland Park.....

PROPOSED BUDGET

FISCAL YEAR: 2012-2013

FUND..... 50 INDOOR TENNIS
CENTER..... 11 ADMINISTRATIVE
ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
REVENUES						
DAILY FEES	4,204	3,898	2,856	3,400	544	19.1
NON-RESIDENT MEMBERSHIPS	0	0	0	0	0	0.0
RESIDENT MEMBERSHIPS	92,271	91,300	100,628	93,674	6,954-	6.9-
RENTALS	217,767	207,605	228,899	215,315	13,584-	5.9-
MERCHANDISING	23,327	25,503	24,797	25,364	567	2.3
INVESTMENT INCOME	0	4,883-	0	0	0	0.0
OTHER INCOME	15,671	17,746	18,850	15,900	2,950-	15.7-
PROGRAM FEES	673,429	636,125	702,141	696,915	5,226-	0.7-
INTEREST INCOME	22,792	15,407	16,600	0	16,600-	100.0-
TOTAL REVENUE	1,049,461	992,701	1,094,771	1,050,568	44,203-	4.0-
EXPENSES						
SALARIES & WAGES	374,126	350,070	310,793	282,146	28,647-	9.2-
CONTRACTUAL SERVICES	73,952	67,412	85,023	65,976	19,047-	22.4-
INSURANCE	54,263	57,719	62,020	86,263	24,243	39.1
MATERIALS & SUPPLIES	16,418	17,122	17,800	15,096	2,704-	15.2-
MAINTENANCE & LANDSCAPING	5,460	2,464	9,200	11,500	2,300	25.0
UTILITIES	77,153	78,243	76,035	70,981	5,054-	6.7-
PENSION CONTRIBUTIONS	90,968	97,099	71,076	44,329	26,747-	37.6-
COST OF GOODS SOLD	19,564	19,436	20,037	18,839	1,198-	6.0-
PROGRAM EXPENSES	268,851	257,476	334,058	287,120	46,938-	14.1-
CAPITAL OUTLAY	0	0	0	0	0	0.0
OTHER	0	0	0	0	0	0.0
TOTAL EXPENSE	980,755	947,040	986,042	882,250	103,792-	10.5-
TOTAL REVENUE	1,049,461	992,701	1,094,771	1,050,568	44,203-	4.0-
TOTAL EXPENSE	980,755	947,040	986,042	882,250	103,792-	10.5-
NET INCOME/LOSS	68,706	45,661	108,729	168,318	59,589	54.8
TOTAL CENTER REVENUE	1,049,461	992,701	1,094,771	1,050,568	44,203-	4.0-
TOTAL CENTER EXPENSE	980,755	947,040	986,042	882,250	103,792-	10.5-
NET CENTER INCOME/LOSS	68,706	45,661	108,729	168,318	59,589	54.8

....Park District of Highland Park.....

PROPOSED BUDGET

FISCL YEAR: 2012-2013

FUND..... 50 INDOOR TENNIS
 CENTER..... 15 OUTDOOR TENNIS
 ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
REVENUES						
OTHER INCOME	600	315	0	0	0	0.0
PROGRAM FEES	200,746	158,654	194,535	175,296	19,239-	9.9-
TOTAL REVENUE	201,346	158,969	194,535	175,296	19,239-	9.9-
EXPENSES						
SALARIES & WAGES	20,018	14,018	9,715	25,098	15,383	158.3
CONTRACTUAL SERVICES	0	0	0	0	0	0.0
INSURANCE	443	7,508	8,064	824	7,240-	89.8-
MATERIALS & SUPPLIES	3,830	2,333	4,600	3,550	1,050-	22.8-
UTILITIES	0	0	0	0	0	0.0
PENSION CONTRIBUTIONS	10,624	10,506	13,125	7,123	6,002-	45.7-
PROGRAM EXPENSES	79,354	76,914	81,182	83,768	2,586	3.2
TOTAL EXPENSE	114,270	111,279	116,686	120,363	3,677	3.2
TOTAL REVENUE	201,346	158,969	194,535	175,296	19,239-	9.9-
TOTAL EXPENSE	114,270	111,279	116,686	120,363	3,677	3.2
NET INCOME/LOSS	87,076	47,690	77,849	54,933	22,916-	29.4-
TOTAL CENTER REVENUE	201,346	158,969	194,535	175,296	19,239-	9.9-
TOTAL CENTER EXPENSE	114,270	111,279	116,686	120,363	3,677	3.2
NET CENTER INCOME/LOSS	87,076	47,690	77,849	54,933	22,916-	29.4-

....Park District Of Highland Park.....

PROPOSED BUDGET

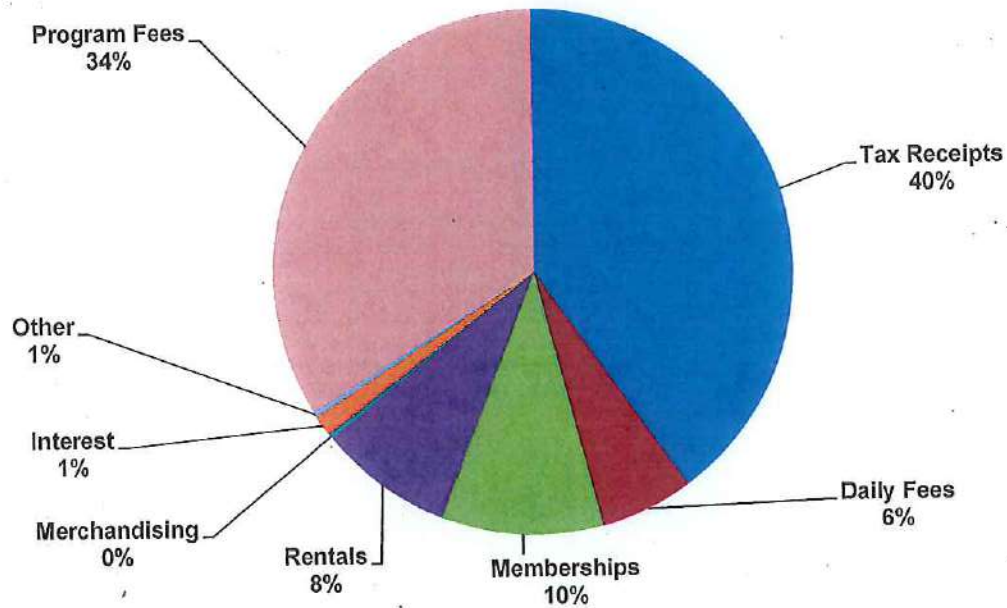
FISCL YEAR: 2012-2013

FUND..... 50 INDOOR TENNIS
 CENTER..... 37 OUTDOOR CLAY TENNIS
 ACTIVITY... 00 SUB CENTER

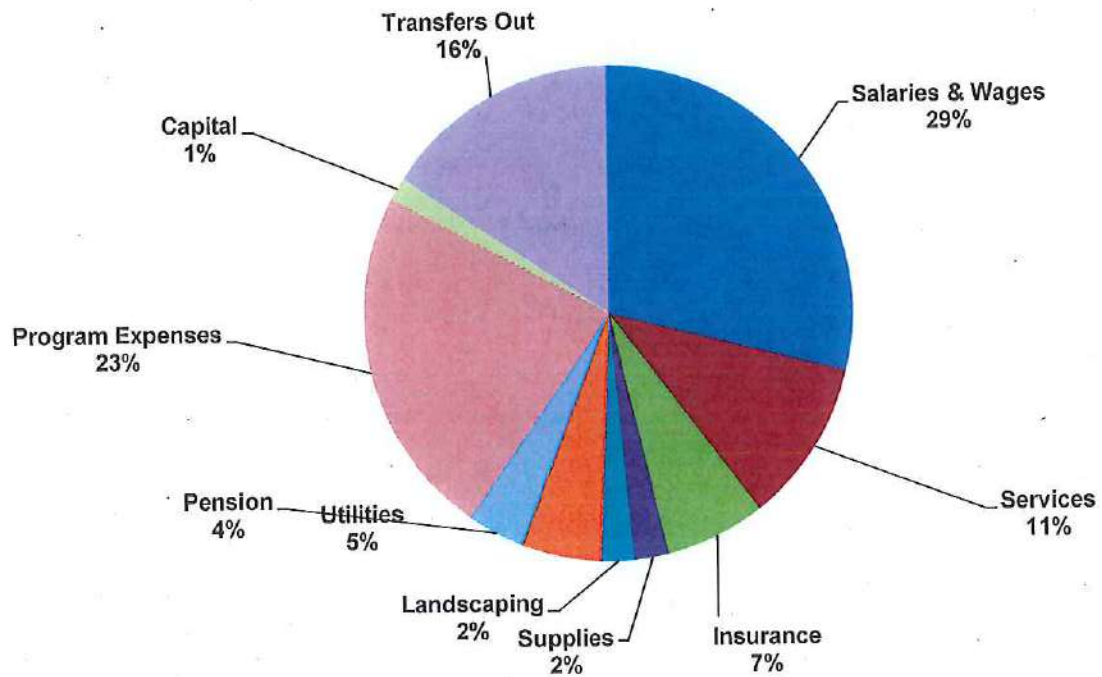
ACCOUNT NUMBER DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
REVENUES						
DAILY FEES	0	0	0	0	0	0.0
NON-RESIDENT MEMBERSHIPS	0	0	0	0	0	0.0
RESIDENT MEMBERSHIPS	0	0	0	0	0	0.0
RENTALS	298	276	0	0	0	0.0
MERCHANDISING	0	0	0	0	0	0.0
OTHER INCOME	0	0	0	0	0	0.0
PROGRAM FEES	0	0	0	0	0	0.0
TOTAL REVENUE	298	276	0	0	0	0.0
EXPENSES						
SALARIES & WAGES	3,244	2,244	3,798	0	3,798-	100.0-
CONTRACTUAL SERVICES	5,975	5,500	6,000	6,250	250	4.2
MATERIALS & SUPPLIES	76	0	0	0	0	0.0
MAINTENANCE & LANDSCAPING	1,387	92	873	750	123-	14.1-
UTILITIES	0	0	0	0	0	0.0
PENSION CONTRIBUTIONS	410	182	685	0	685-	100.0-
COST OF GOODS SOLD	0	0	0	0	0	0.0
PROGRAM EXPENSES	0	0	244	0	244-	100.0-
TRANSFERS OUT	0	0	0	0	0	0.0
TOTAL EXPENSE	11,093	8,017	11,600	7,000	4,600-	39.7-
TOTAL REVENUE	298	276	0	0	0	0.0
TOTAL EXPENSE	11,093	8,017	11,600	7,000	4,600-	39.7-
NET INCOME/LOSS	10,795-	7,741-	11,600-	7,000-	4,600	39.7-
TOTAL CENTER REVENUE	298	276	0	0	0	0.0
TOTAL CENTER EXPENSE	11,093	8,017	11,600	7,000	4,600-	39.7-
NET CENTER INCOME/LOSS	10,795-	7,741-	11,600-	7,000-	4,600	39.7-

RECREATION FUND

Revenue Budget 2012-13

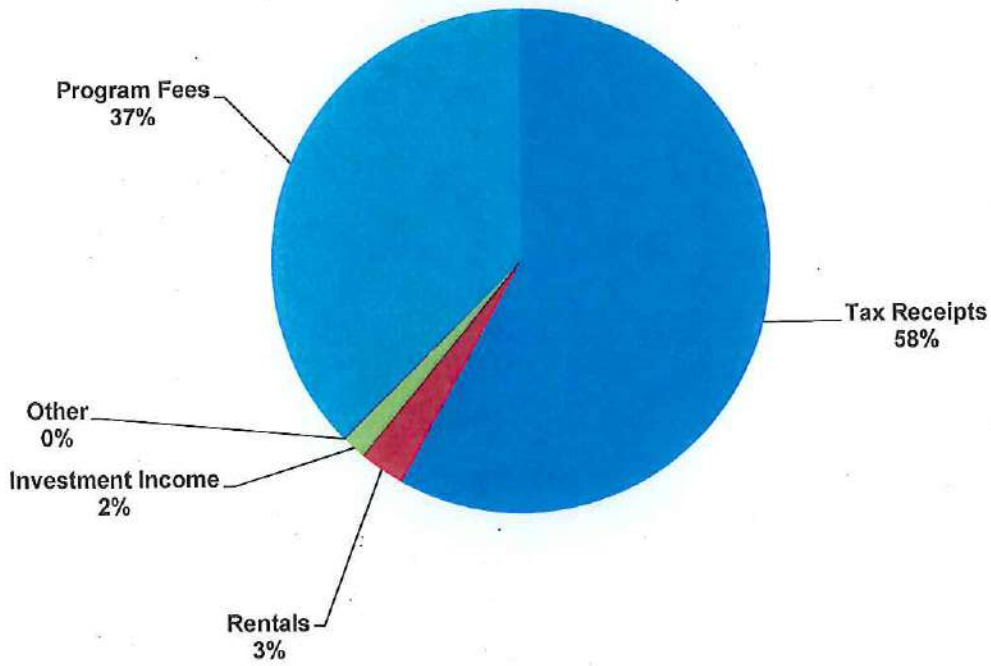


Expenditure Budget 2012-13

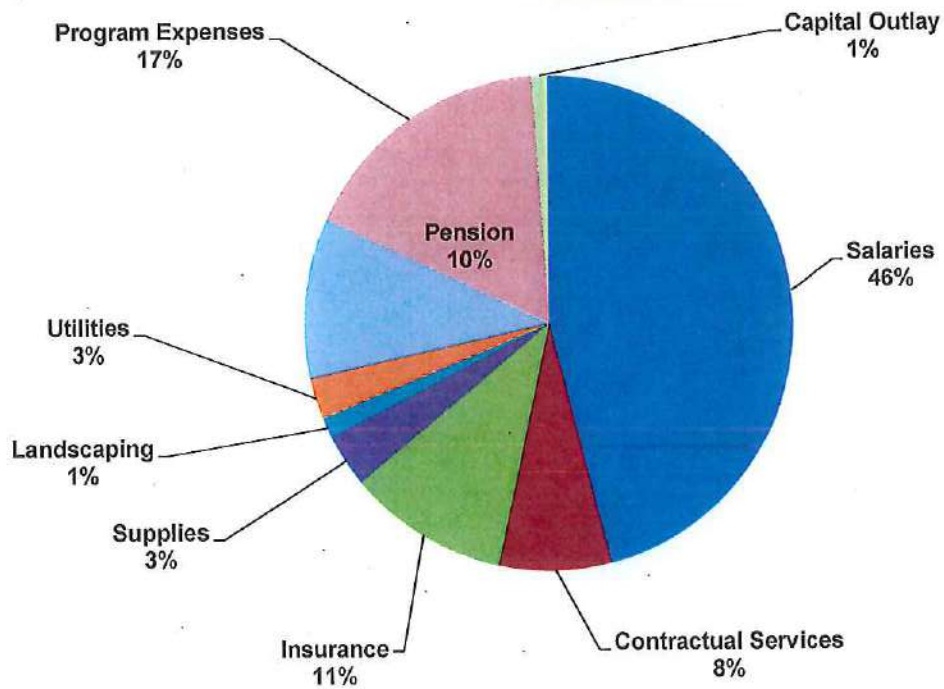


MUSEUM

Revenue Budget 2012-13

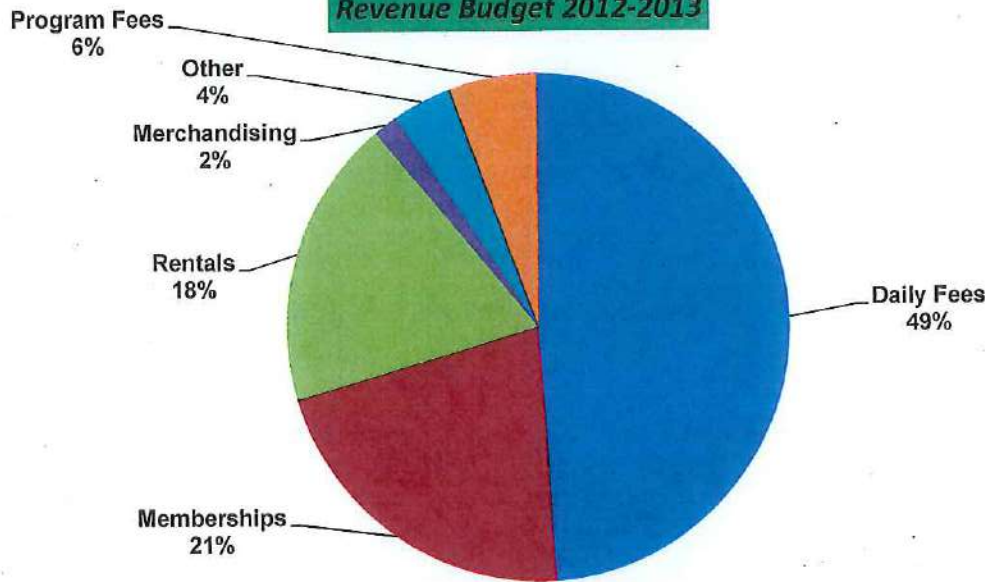


Expenditure Budget 2012-13

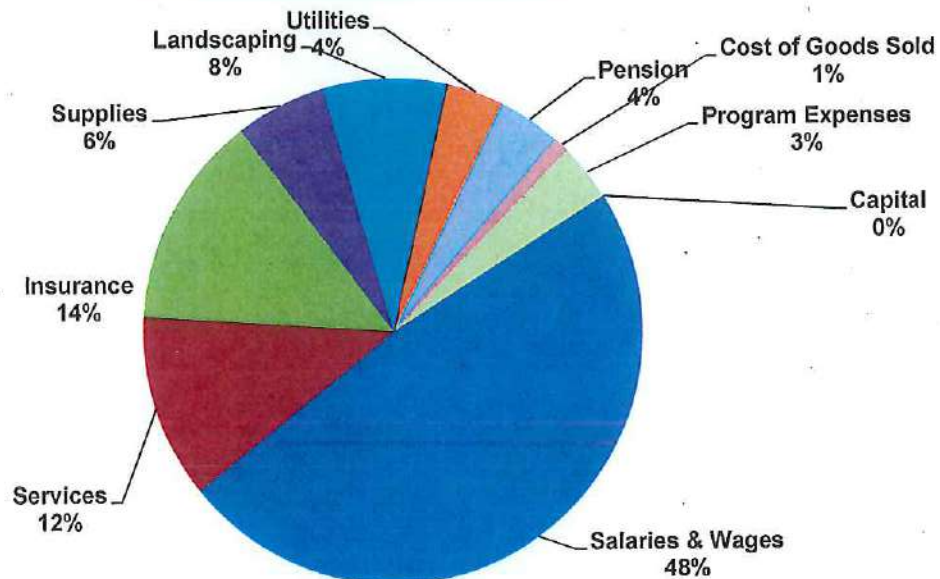


GOLF

Revenue Budget 2012-2013

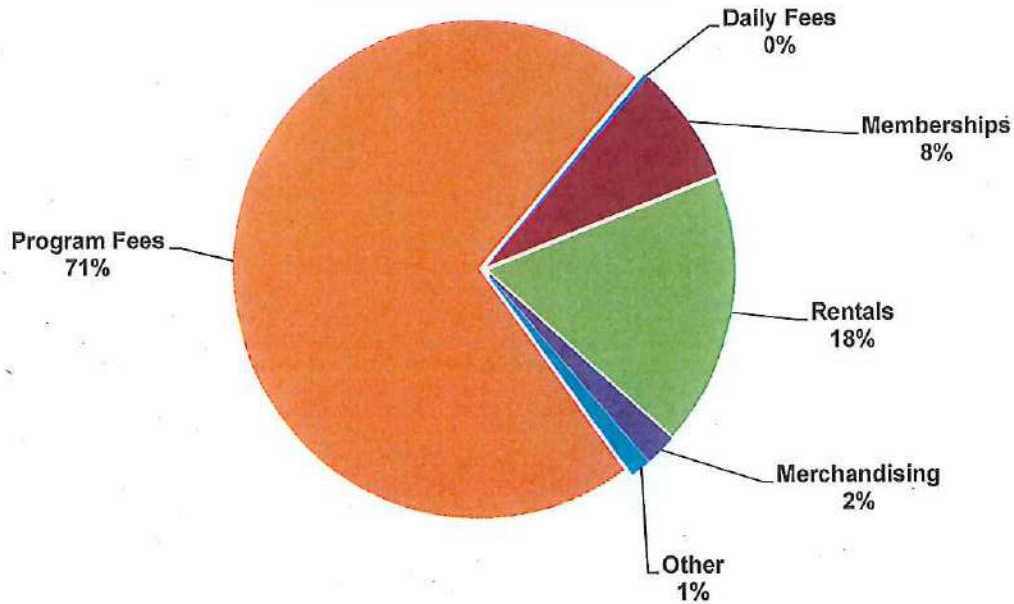


Expenditure Budget 2012-2013

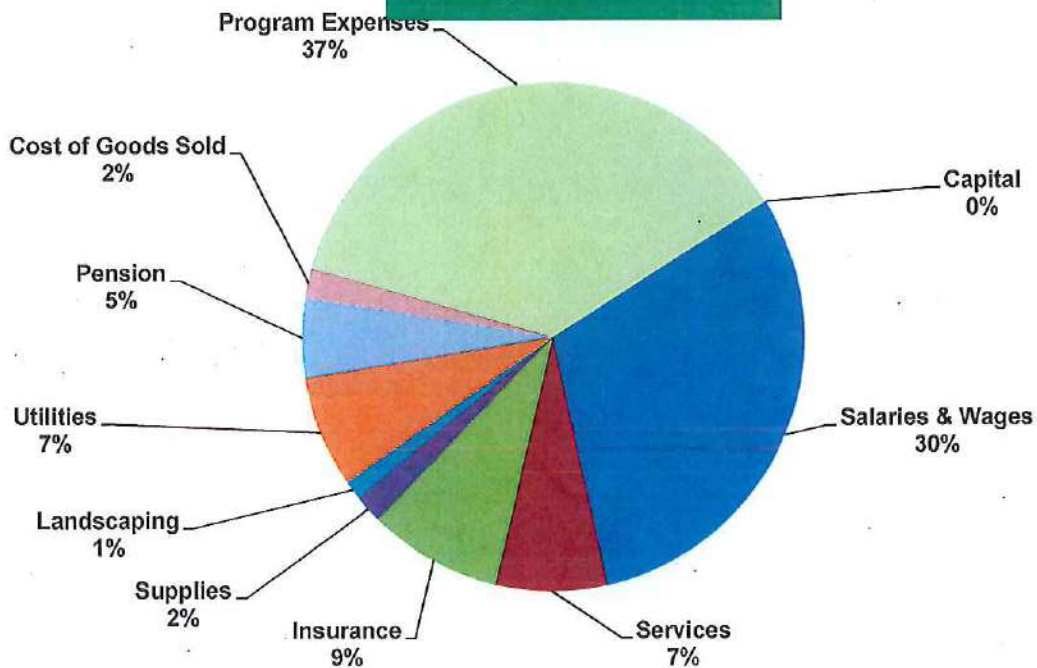


TENNIS

Revenue Budget 2012-213



Expenditure Budget 2012-13



Fund: Debt Service

By definition, this is the most restrictive of the District's funds as it may only be used for the purpose of paying expenditures-primarily principal and interest on outstanding debt. At present, the District has two outstanding debt issues, both issued in fiscal 2005 and both of which relate to the Recreation Center.

However, since the issuance of this debt, the District has paid these funds out of existing balances in the Capital Projects Fund. This will continue to be the case as the Debt Service Fund has no resources. Further, the proceeds from this debt were deposited in the Capital Projects Fund.

Moving forward, all General Obligation Debt and related proceeds will be maintained in the fund that benefits from the proceeds.

Park Districts in Illinois also have authority to issue "rollover" or non-referendum debt on an annual basis to be used specifically for capital needs. Due to its financial health, no such debt was issued in fiscal 2012 nor is any scheduled for fiscal 2013. Staff will continue to monitor the need to issue such debt annually as it assesses its needs.

....Park District Of Highland Park.....

PROPOSED BUDGET

FISCAL YEAR: 2012 - 2013

FUND..... 60 DEBT SERVICE

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
REVENUES							
	TAX RECEIPTS	1,347,492	1,335,429	0	0	0	0.0
	INVESTMENT INCOME	11,467	7,995	0	0	0	0.0
	OTHER INCOME	0	0	0	0	0	0.0
	INTEREST INCOME	0	0	0	0	0	0.0
	TRANSFERS IN	0	0	912,562	0	912,562-	100.0-
	TOTAL REVENUE	1,358,959	1,343,424	912,562	0	912,562-	100.0-
EXPENSES							
	CONTRACTUAL SERVICES	0	0	0	0	0	0.0
	DEBT RETIREMENT	1,317,755	1,324,742	912,562	909,755	2,807-	0.3-
	OTHER	0	0	0	0	0	0.0
	TRANSFERS OUT	0	0	0	0	0	0.0
	TOTAL EXPENSE	1,317,755	1,324,742	912,562	909,755	2,807-	0.3-
	TOTAL FUND REVENUE	1,358,959	1,343,424	912,562	0	912,562-	100.0-
	TOTAL FUND EXPENSE	1,317,755	1,324,742	912,562	909,755	2,807-	0.3-
	NET FUND INCOME/LOSS	41,204	18,682	0	909,755-	909,755-	0.0

....Park District Of Highland Park.....

PROPOSED BUDGET

FISCL YEAR: 2012-2013

FUND..... 60 DEBT SERVICE
CENTER..... 11 ADMINISTRATIVE
ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
REVENUES						
TAX RECEIPTS	1,347,492	1,335,429	0	0	0	0.0
INVESTMENT INCOME	11,467	7,995	0	0	0	0.0
OTHER INCOME	0	0	0	0	0	0.0
INTEREST INCOME	0	0	0	0	0	0.0
TRANSFERS IN	0	0	912,562	0	912,562-	100.0-
TOTAL REVENUE	1,358,959	1,343,424	912,562	0	912,562-	100.0-
EXPENSES						
CONTRACTUAL SERVICES	0	0	0	0	0	0.0
DEBT RETIREMENT	1,317,755	1,324,742	912,562	909,755	2,807-	0.3-
OTHER	0	0	0	0	0	0.0
TRANSFERS OUT	0	0	0	0	0	0.0
TOTAL EXPENSE	1,317,755	1,324,742	912,562	909,755	2,807-	0.3-
TOTAL REVENUE	1,358,959	1,343,424	912,562	0	912,562-	100.0-
TOTAL EXPENSE	1,317,755	1,324,742	912,562	909,755	2,807-	0.3-
NET INCOME/LOSS	41,204	18,682	0	909,755-	909,755-	0.0
TOTAL CENTER REVENUE	1,358,959	1,343,424	912,562	0	912,562-	100.0-
TOTAL CENTER EXPENSE	1,317,755	1,324,742	912,562	909,755	2,807-	0.3-
NET CENTER INCOME/LOSS	41,204	18,682	0	909,755-	909,755-	0.0

Fund: Capital Projects Fund

The Capital Projects Fund is designated for the purchase of fixed assets to continue to maintain the District's present facilities and to create new opportunities. Essentially, this fund is critical to the future stability of the Agency and its ability to offer services to the community. By the end of the 2012 audit, staff anticipates making a \$15 million transfer from the Corporate and Recreation Funds respectively to assure the District's immediate future and will continue to add to this fund as resources become available.

In addition revenues from grants and the Special Recreation Fund will also be added to this fund as it relates to Capital Projects.

In order to assure this sustainability a five and twenty year capital replacement plan will be developed to assist the District in matching revenues with expenditures. A complete listing of capital projects anticipated for Fiscal 2013 appears at the end of the Executive Summary.

....Park District Of Highland Park.....

PROPOSED BUDGET

FISCAL YEAR: 2012 - 2013

FUND..... 70 CAPITAL PROJECTS

ACCOUNT NUMBER DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
REVENUES						
RENTALS	0	0	0	0	0	0.0
INVESTMENT INCOME	0	14,064-	0	0	0	0.0
OTHER INCOME	1,755,555	431,176	0	424,000	424,000	0.0
INTEREST INCOME	95,943	55,411	0	0	0	0.0
TRANSFERS IN	1,198,015	1,399,976	0	2,298,200	2,298,200	0.0
TOTAL REVENUE	3,049,513	1,872,499	0	2,722,200	2,722,200	0.0
EXPENSES						
SALARIES & WAGES	0	0	0	0	0	0.0
CONTRACTUAL SERVICES	135,179	193,276	0	0	0	0.0
PENSION CONTRIBUTIONS	0	0	0	0	0	0.0
DEBT RETIREMENT	1,115,631	908,836	0	0	0	0.0
CAPITAL OUTLAY	1,128,074	960,081	0	5,557,302	5,557,302	0.0
OTHER	0	0	0	0	0	0.0
TRANSFERS OUT	0	0	0	0	0	0.0
TOTAL EXPENSE	2,378,884	2,062,193	0	5,557,302	5,557,302	0.0
TOTAL FUND REVENUE	3,049,513	1,872,499	0	2,722,200	2,722,200	0.0
TOTAL FUND EXPENSE	2,378,884	2,062,193	0	5,557,302	5,557,302	0.0
NET FUND INCOME/LOSS	670,629	189,694-	0	2,835,102-	2,835,102-	0.0

....Park District Of Highland Park.....

PROPOSED BUDGET

FISCL YEAR: 2012-2013

FUND..... 70 CAPITAL PROJECTS
 CENTER..... 11 ADMINISTRATIVE
 ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13	CHANGE	%
REVENUES							
	INVESTMENT INCOME	0	14,064-	0	0	0	0.0
	OTHER INCOME	1,351,058	0	0	424,000	424,000	0.0
	INTEREST INCOME	95,943	55,411	0	0	0	0.0
	TRANSFERS IN	875,500	1,199,976	0	2,298,200	2,298,200	0.0
	TOTAL REVENUE	2,322,501	1,241,323	0	2,722,200	2,722,200	0.0
EXPENSES							
	CONTRACTUAL SERVICES	22,499	0	0	0	0	0.0
	PENSION CONTRIBUTIONS	0	0	0	0	0	0.0
	DEBT RETIREMENT	904,173	908,836	0	0	0	0.0
	CAPITAL OUTLAY	7,585	200	0	5,557,302	5,557,302	0.0
	OTHER	0	0	0	0	0	0.0
	TRANSFERS OUT	0	0	0	0	0	0.0
	TOTAL EXPENSE	934,257	909,036	0	5,557,302	5,557,302	0.0
	TOTAL REVENUE	2,322,501	1,241,323	0	2,722,200	2,722,200	0.0
	TOTAL EXPENSE	934,257	909,036	0	5,557,302	5,557,302	0.0
	NET INCOME/LOSS	1,388,244	332,287	0	2,835,102-	2,835,102-	0.0

**Park District of Highland Park
Summary of Capital Projects
Fiscal Year Ending March 31, 2013**

Facility and Park Improvements						
Deer Creek						
	Planning for Lobby			30,000		
	Roof Replacement			11,000		
	HVAC Units			90,000		
	Resurfacing and Striping			30,000		
	Total Deer Creek				161,000	
Hidden Creek						
	Kiddie Pool			550,000		
	Splash Pad Design			16,500		
	Bath House Floor Resurface			18,000		
	Pool Heaters (2)			80,000		
	Hot Water Heaters Concession			25,000		
	Screw Slide Resurfacing			20,000		
	Total Hidden Creek				709,500	
Olson Park						
	Parking Ingress/Egress				35,000	
Recreation Center						
	Street Monument Sign & Illum			25,000		
	Pool Area Lighting Replacement			10,000		
	General Upgrades (Sauna)			20,000		
	Paint Ceiling & Support Beams			30,000		
	Furnace Coil Replacement			10,000		
	Total Recreation Center				95,000	
Rosewood Park and Beach						
	Grant Related			1775000	1,775,000	
District Wide						
	ADA Phase 1 implementation			250,000		
	Asphalt Allowance			120,900		
	Dredging			17,000		
	Ballfield Renovation (1)			20,000		
	Total Districtwide				407,900	

Park District of Highland Park
Summary of Capital Projects
Fiscal Year Ending March 31, 2013

	West Ridge Center							
		Board/Pre-School Improve		74,800				
		Plumbing Replacement		30,300				
		Replace AC unit Ventilators		30,300				
		Total West Ridge			135,400			
	Central Park							
		Bluff Slope Engineering			60,000			
	L. Fink Park							
		Pond Dredging or Remediation		33,000				
		Backstop Fence Replacement		13,600				
		Basketball Standard Replacement		10,000				
		Tennis Court Grind/Overlay/Stripe		96,600				
		Tennis Court Fence Replacement		73,000				
		Total Larry Fink Park			226,200			
	Centennial							
		Cooling Tower, S.S> Water Tank		106,000				
		Replace Gutters		17,500				
		Total Centennial			123,500			
	Memorial Park							
		Landscape Improvements			12,500			
	Sleepy Hollow Park							
		Path Asphalt Replacement			63,000			
		Total Improvements				3,804,000		
Equipment								
	Central Park							
		Playground Improvements			30,000			
	Danny Cuniff Park							
		Playground Improvements			450,000			
	Districtwide							
		Bleacher Replacement		26,000				
		Ecological Restoration		13,000				
		Financial Software		40,000				
		Computer Equipment		20,000				
		Total DistrictWide			99,000			

Park District of Highland Park
Summary of Capital Projects
Fiscal Year Ending March 31, 2013

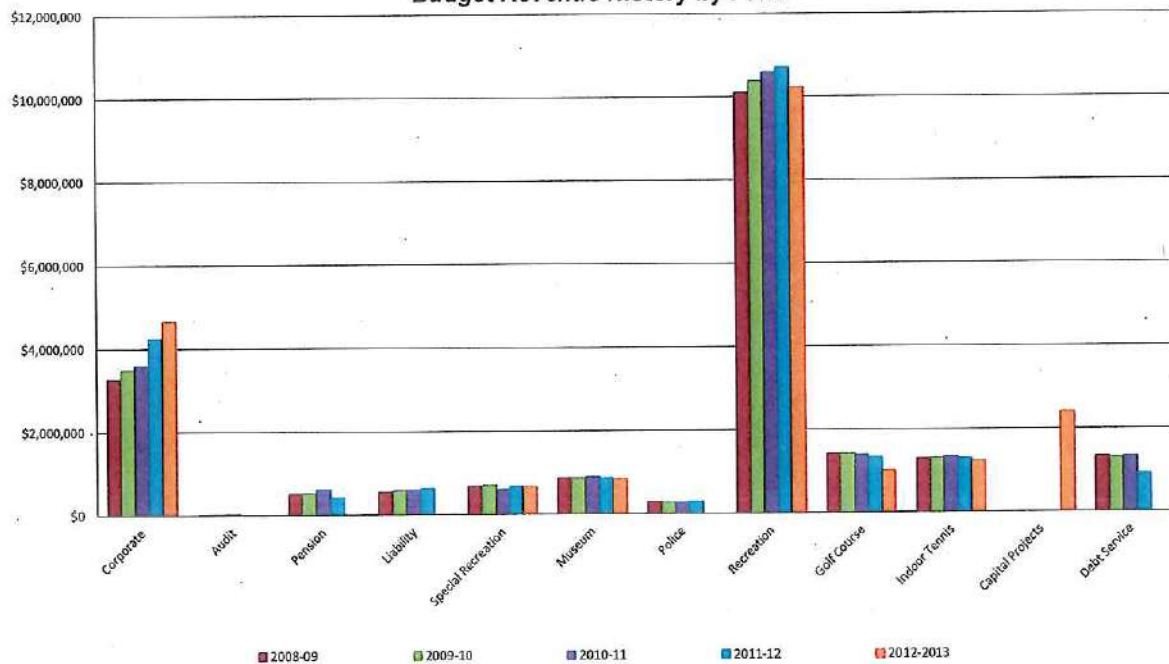
	Park Operations							
		2006 Toro			81,302			
		Stump Grinder			20,000			
		2006 Ford F-250			30,000			
		2006 Ford F-250			30,000			
		2004 Ford Ranger			14,000			
		2000 John Deer Mower			18,500			
		Ford 250 Crew Cab			22,000			
		Ford 250 Crew Cab			17,000			
		Ford 3/4 Ton Pickup			17,000			
		Barber Beach Comber			33,000			
		Two Ball Diamond Groomers			27,000			
		Total Park Operations				309,802		
	Mooney Park							
		Playground Equipment				230,000		
	Sherwood Park							
		Playground Replacement				180,000		
	West Ridge							
		Playground Equipment Phase 1			208,500			
		Playground Equipment Phase 2			95,000			
		Total West Ridge				303,500		
	Centennial							
		Zamboni Replacement				110,000		
	Rec Center							
		Digital Display			8,000			
		Locker Room Bench Replacement			15,000			
		Heat and Air Unit for Studio			18,000			
		Total Recreation Center				41,000		
	Sunset Valley Golf Course							
		Awning Replacement			12,000			
		Fairway Mower			32,000			
		Zero Turn Mower			14,500			
		Total Sunset Valley				58,500		
		Total Equipment				1,753,302		
		Total Capital Expenditures						5,557,302

PROPOSED BUDGET

2012-2013

RECAP

**Park District of Highland Park
Budget Revenue History by Fund**



**Park District of Highland Park
Budget Revenue History by Fund**

